Case 24-41698 Doc 10 Filed 07/05/24 Entered 07/05/24 11:05:32 Desc Main Document Page 1 of 53

#### FEUERHELM LANGER LTD

367 W MAIN ST ELLSWORTH, WI 54011 715-273-5755 Client September 14, 2022

BOYS MECHANICAL INC SERVICETODAY! 490 VILLAUME AVE #300 SOUTH ST PAUL, MN 55075

#### **FEDERAL FORMS**

Form 1120S 2021 U.S. S Corporation Income Tax Return Schedule K-1 Shareholder's Income, Deductions, Credits, etc. Form 1125-A Cost of Goods Sold Form 1125-E Compensation of Officers Form 4562 Depreciation and Amortization Form 7004 Automatic Extension of Time to File Form 7203 S Corporation Shareholder Basis Limitation Form 8879-S IRS e-file Signature Authorization **Depreciation Schedules Basis Sch** Shareholders' Basis Computation

#### **MINNESOTA FORMS**

Form M8

Form M8A

Schedule EST

Schedule KS

Est Tax Pmt

SCorp Ret Pmt

SCorp Ext Pmt

SCORD E

		_	SI	IR	AR	n A	D	V
г.	ᆮ	_	21	Ш	VIIIV	11/4	١ĸ	Y

**Preparation Fee** 

\$ 1,750.00

**Amount Due** 

\$ 1,750.00

**2021 S-Corporation Return** prepared for:

BOYS MECHANICAL INC SERVICETODAY! 490 VILLAUME AVE #300 SOUTH ST PAUL, MN 55075

FEUERHELM LANGER LTD

8921 Hwy 33rd Street Lake Elmo, MN 55042 FEUERHELM LANGER LTD 8921 Hwy 5 Lake Elmo, MN 55042 (651) 646-6346

September 14, 2022

BOYS MECHANICAL INC SERVICETODAY! 490 VILLAUME AVE #300 SOUTH ST PAUL, MN 55075

#### Dear Client:

Your 2021 Federal S Corporation Income Tax return will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879S - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Your 2021 Minnesota S Corporation Income Tax Return will be electronically filed with the State of Minnesota. There is a balance of \$640 payable by September 15, 2022. Mail the payment voucher on or before September 15, 2022.

To ensure proper credit of your payment, be sure to include your Minnesota tax ID number. Make check payable to Minnesota Revenue and mail to:

MINNESOTA REVENUE MAIL STATION 1765 ST. PAUL, MN 55145-1765

Your estimated tax schedule for 2022 is listed below:

Due Date	M	innesota
4/18/22	\$	158
6/15/22		158
9/15/22		158
1/17/23		158
	\$	632

You must distribute a copy of the 2021 Schedule K-1 to each shareholder. Be sure to give each shareholder a copy of the Shareholder's Instructions for Schedule K-1 (Form 1120S).

Please call if you have any questions.

Sincerely,

Josh Ruza

Filed 07/05/24 Entered 07/05/24 11:05:32 Case 24-41698 Doc 10 Document Page 4 of 53

Form **8879-S** 

#### IRS e-file Signature Authorization for Form 1120-S

► ERO must obtain and retain completed Form 8879-S.

	WARRING THE CONTROL OF THE PROPERTY OF THE PRO		•
3	Go to www.irs.gov/Form8879:	S for the latest informat	ion.

OMB No. 1545-0123

2021

B	do to www.ns.gov/Forme	oor or the latest information.		<b>ZUZ</b> I
Department of the Treasury Internal Revenue Service	For calendar year 2021, or tax year beginning	, 2021, and ending	. 20	
Name of corporation BOYS I	MECHANICAL INC		Employer identifi	cation number
SERVIO	CETODAY!		N -52000	
Part I Tax Return Ir	nformation (whole dollars only)		77	
	es less returns and allowances (Form 1120	-S, line 1c)	1 1	4,623,077
	120-S, line 3)			2,108,057
3 Ordinary business inc	come (loss) (Form 1120-S, line 21)			-191,215
4 Net rental real estate	income (loss) (Form 1120-S, Schedule K,	line 2)	4	
5 Income (loss) recond	iliation (Form 1120-S, Schedule K, line 18)	** ***	5	-190,951.
Part II Declaration a	nd Signature Authorization of Offi I declare that I am an officer of the above	cer (Be sure to get a copy	of the corporat	ion's return.)
to initiate an electronic func payment of the corporation payment, I must contact the date. I also authorize the fin necessary to answer inquiries	In the IRS (a) an acknowledgement of receip fund, and (c) the date of any refund. If applical ds withdrawal (direct debit) entry to the finate is federal taxes owed on this return, and the U.S. Treasury Financial Agent at 888-353 mancial institutions involved in the processing and resolve issues related to the payment. It is not income tax return and, if applicable, the payment is a payment of the payment in the processing income tax return and, if applicable, the payment is applicable.	ble, I authorize the U.S. Treasury an ancial institution account indicated be financial institution to debit the -4537 no later than 2 business day ng of the electronic payment of ta	d its designated Fin in the tax prepara entry to this accounty ys prior to the pay xes to receive con	ancial Agent ation software for int. To revoke a ment (settlement) fidential information
—	. Only			
X I authorize FEUERH	ELM LANGER LTD	to enter my PIN	62700	as my signature
	ERO firm name		Don't enter all zeros	as my signature
on the corporation's 20	21 electronically filed income tax return.			
As an officer of the corpo	oration, I will enter my PIN as my signature on	the corporation's 2021 electronically	filed income tax re	turn.
Officer's signature		Date ►	Title ► <u>Pre</u>	sident
Part III Certification a	nd Authentication			
		100		
	r six-digit EFIN followed by your five-digit so			on't enter all zeros
illuicated above. I confirm th	c entry is my PIN, which is my signature on the nat I am submitting this return in accordanc i, Modernized e-File (MeF) Information for A	e with the requirements of Pub ?	112 IDS a file Ann	lication and

ERO Must Retain This Form — See Instructions Don't Submit This Form to the IRS Unless Requested To Do So

BAA For Paperwork Reduction Act Notice, see instructions.

Josh Ruza

ERO's signature ▶

Form 8879-S (2021)

Form **7004** 

(Rev December 2018)

# Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns File a separate application for each return.

OMB No. 1545-0233

Internal Revenue	Name		nstructions and the latest information.	Identifying number
Print	BOYS MECHANICAL INC			destaining number
or	Number, street, and room or suite no. (If P.O. box	, see instructions.)		
Туре	490 VILLAUME AVE #300			
ype	City, town, state, and ZIP code (If a foreign addre	ss, enter city, province	or state, and country (follow the country's practice for	or entering postal code).)
	SOUTH ST PAUL, MN 55075			
	quest for extension by the due date of the return. S			
	itomatic Extension for Certain Bu			
1 Enter the	e form code for the return listed below that	t this application	is for	
Application s For:		Form Code	Application Is For:	Form Code
orm 706-GS	6(D)	01	Form 1120-ND (section 4951 taxes)	20
orm 706-GS		02	Form 1120-PC	21
orm 1041 (b	pankruptcy estate only)	03	Form 1120-POL	22
orm 1041 (es	state other than a bankruptcy estate)	04	Form 1120-REIT	23
orm 1041 (tru	ust)	05	Form 1120-RIC	24
orm 1041-N		06	Form 1120S	25
orm 1041-Q	FT	07	Form 1120-SF	26
Form 1042		08	Form 3520-A	27
orm 1065		09	Form 8612	28
orm 1066		11	Form 8613	29
orm 1120		12	Form 8725	30
orm 1120-C		34	Form 8804	31
orm 1120-F		15	Form 8831	32
orm 1120-F5	SC	16	Form 8876	33
orm 1120-H		17	Form 8924	35
orm 1120-L		18	Form 8928	36
orm 1120-N		19		
Part II AI	I Filers Must Complete This Part		MOV	
2 If the or	ganization is a foreign corporation that do	es not have an	office or place of business in the United	States, check here
If check covered	ganization is a corporation and is the con ed, attach a statement listing the name, a by this application.	iddress, and emp	lloyer identification number (EIN) for ea	ach member
	ganization is a corporation or partnership			And the second of the second o
	lication is for calendar year 20 $\underline{21}$ , or to			
	x year. If this tax year is less than 12 monage in accounting period Consoling	oths, check the r		
Ц				Ĭ Ĭ
	e total tax		***************	6
6 Tentativ	e total taxyments and credits. See instructions			7 0
<ul><li>6 Tentativ</li><li>7 Total pa</li></ul>			9 M1 110 109 00 0010000 100 00 100 00 00 0	7 0

Form **1120-S** 

#### U.S. Income Tax Return for an S Corporation Do not file this form unless the corporation has filed or

OMB No. 1545-0123

Dep	artment	of the Treasury enue Service	١,	is atta	ching Form 2553 gov/Form1120S fo	to elect to be an	S corporation.	formation.		2021
			Livery Control of the	r beginning		, ending	7			
		ion effective date							) Emplo	yer identification number
	2.1	06/2017	TYPE	BOYS MECHA	NTCAL TNC					
В		A CONTRACTOR OF THE PARTY OF TH	a 1/2 72	SERVICETOD				I	Date in	corporated
-	number (	200	OR		ME AVE #300				2/0	6/2017
C	Check i	if Schedule	PRINT		AUL, MN 550	75		1	Total a	ssets (see instructions)
	M-3 att	if Schedule ached							\$	2,815,594.
G	Is the	corporation ele	ectina to b	e an S corporation	on beginning with	this tax year? S	ee instructions.	Yes X	No	
	Check		inal returr		me change (3)					
1111	Officer		mended r		12		9			
	F.1.		VIOLEGIS IN CONTRACTOR CONTRACTOR		areholders during		av vear			1
1				T Aggregated ag	arenoluers during a	ally part of the t	ax year	nuned activities for	section A	69 passive activity purposes
J		k if corporation:								00 passive activity purposes
Cau					enses on lines 1a thr					
								,633,857.		
								10,780.		4 622 077
N	A110000	Distance of the National Contract of the Contr							1 c	4,623,077.
NCOME										2,515,020.
M									3	2,108,057.
_	4	Net gain (loss)	from Forr	m 4797, line 17 (a	attach Form 4797).		Coc.C+	atomont 1	4	
	5	Other income (loss)	) (see instrs	- att statement)			see st	gremenr r	5	457,677.
	6	Total income (I	loss). Add	lines 3 through:	5		683 EXX 583 184 18		6	2,565,734.
	7	Compensation	of officers	(see instruction	s - attach Form 1	125-E)	**** *** *** ****		7	20,772.
					edits)				8	827,200.
DEDUCT									9	6,628.
U	10.59/30/00/17								10	1,155.
C	83755								11	30,008.
- 1	12	Taxes and licer	nses		DEPENDENT DES ESTA CONTR				12	159,819.
O N S	13	The second secon		economic como como mesos para					13	36,628.
					or elsewhere on r				14	127,747.
S E E		(17		500	letion.)				15	
Ε	16	Advertising							16	284,885.
N	17	Pension, profit-	sharing, e	etc., plans					17	
N S T R S									18	24,377.
R			Other deductions (attach statement)						19	1,237,730.
3	E10.53								20	2,756,949.
					ct line 20 from line	6			21	-191,215.
	22 a	Excess net pas	sive incor	me or LIFO recap	ture		22 a			
Ţ	h	Tay from School	dulo D. (Ec	vrm 1120 SV		***   * * * * * * * * * * * * * *	22h			
T A X	6	Add lines 223 s	and 22h (c	ee instructions for	or additional taxes)				22 c	
Α					verpayment credite					
N D									200	
					n Form 4136)					
A							-		23 d	
PAYMENTS	0.00		•						24	
Ň	57406554		The second second		Check if Form 2220				25	0.
s	1				lines 22c and 24, enter e total of lines 22c				26	0.
	20000000	STREET,			22 estimated tax		inount overpaid	Refunded ►	27	
	21	Linder penalties of	f parium 1 d	aclare that I have even	oined this return, including	ng accompanying sch	dules and statemen			ledge and helief it is true
C:		correct, and comp	plete. Declara	ation of preparer (other	than taxpayer) is based	on all information of	which preparer has	any knowledge.	my know	eledge and belief, it is true,
Sig He	JU Ju				1	W-0 00			May the with the	IRS discuss this return preparer shown below? uctions.
пе	16	Signature of	officer				resident		See instr	
					Date				<u> </u>	X Yes No
		Print/Type prepar			Preparer's signature		Date	Check	if P	TIN
Pai		Josh Ruz	RECORD		Josh Ruza			self-employ	ed 🗰	Marian in the Control of the Control
	parer Only	Firm's name			SER LTD		1000	Firm's EIN ►	Q 11 D	
- 30	- Unity	Firm's address		W MAIN ST						
			ELT.	SWORTH, WI	54011			Phone no. 7	15 - 27	/3-5755

### Case 24-41698 Doc 10 Filed 07/05/24 Entered 07/05/24 11:05:32 Desc Main Document Page 7 of 53

Form 1120-S (2021) BOYS MECHANICAL INC			8155000	200	Page 2
Schedule B Other Information (see instruction				Yes	
1 Check accounting method: a X Cash b Accrual	c Other (speci	ify)►			
2 See the instructions and enter the:					
a Business activity CONSTRUCTION	<b>b</b> Product or service	► <u>HEATING</u>	AIR CONDITIO		
3 At any time during the tax year, was any shareholder of the cor nominee or similar person? If "Yes," attach Schedule B-1,	poration a disregarded	entity, a trust, an	estate, or a		X
4 At the end of the tax year, did the corporation:					X
a Own directly 20% or more, or own, directly or indirectly, 50 any foreign or domestic corporation? For rules of construct	% or more of the total	al stock issued a	nd outstanding of		
through (v) below	···· see ir	istructions. If Ye	es, complete (i)		X
(i) Name of Corporation	(ii) Employer	(iii) Country	of (iv) Percentage	e (v) If Percei	1000
	Identification Number (if any)	Incorporati	on of Stock Owner	d is 100%, Date (if ap	Enter the
	The rise (if arry)			Qualified S	ubchapter
-				S Subsidiar Was N	
					- Table - W
<b>b</b> Own directly an interest of 20% or more, or own, directly or indirectly or indirec	rootly on interest of FC	10/ or see to 1/			
capital in any foreign of domestic partnership (including an	entity treated ac a n	artnerchin) or in	the honoficial interest		
of a trust: For rules of constructive ownership, see instructi	ons. If "Yes," comple	ete (i) through (v)	below	KS 505	X
(i) Name of Entity	(ii) Employer Identification	(iii) Type of Entity	(iv) Country of Organization		ximum %
	Number (if any)	Of Littly	Organization		l in Profit, or Capital
5.2 At the end of the toy year did the					
5a At the end of the tax year, did the corporation have any out: If "Yes," complete lines (i) and (ii) below.					X
(i) Total shares of restricted stock.			<b>&gt;</b>		
(ii) Total shares of non-restricted stock			<b>&gt;</b>		
<b>b</b> At the end of the tax year, did the corporation have any outs	standing stock option	s, warrants, or si	milar instruments?		X
II Tes. complete lines (I) and (II) below					\$55.EE
(i) Total shares of stock outstanding at the end of the tax ye (ii) Total shares of stock outstanding if all instruments were	ear executed		<u></u>		
6 Has this corporation filed, or is it required to file, Form 8918	Material Advisor Dis	colocura Statomo	nt to provide		
information on any reportable transaction?	, Material Advisor Dis	sciosure Stateme	nt, to provide		X
7 Check this box if the corporation issued publicly offered debt	instruments with ori	ginal issue disco	unt		0.00
if checked, the corporation may have to file Form 8281, Info	rmation Return for Pu	ublicly Offered Or	riginal Issue Discount		
instruments.					
8 If the corporation (a) was a C corporation before it elected to be an	S corporation or the co	orporation acquired	an		
asset with a basis determined by reference to the basis of the hands of a C corporation, and (b) has net unrealized built-in gain	ne asset (or the basis	of any other pro	perty) in		
from prior years, enter the net unrealized built-in gain reduce	ed by net recognized	built-in gain from	nrior years		
See instructions		▶\$			
9 Did the corporation have an election under section 163(j) for any	real property trade or I	ousiness or any fa	rming business		
in effect during the tax year? See instructions				867.6	Х
10 Does the corporation satisfy one or more of the following? S	ee instructions				х
a The corporation owns a pass-through entity with current, or p					
b The corporation's aggregate average annual gross receipts (					1231 45
preceding the current tax year are more than \$26 million and			t expense.		
c The corporation is a tax shelter and the corporation has busi If "Yes," complete and attach Form 8990.	ness interest expens	e.			
11 Does the corporation satisfy <b>both</b> of the following conditions:	?				V
a The corporation's total receipts (see instructions) for the tax					X
b The corporation's total assets at the end of the tax year were	less than \$250,000.				
If "Yes," the corporation is not required to complete Schedule	es L and M-1.				

### Case 24-41698 Doc 10 Filed 07/05/24 Entered 07/05/24 11:05:32 Desc Main Document Page 8 of 53

Form 1	20-S (2021) BOYS MECHANICAL INC			Page :
The second second second second second	lule B Other Information (see instructions) (continued)	and the second	Yes	No
12 Du	ing the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven or had the			
lei If	ns modified so as to reduce the principal amount of the debt?	com com com es		X
13 Du	Yes," enter the amount of principal reduction			
14a Did	ing the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see ins	structions	-	X
h If "	the corporation make any payments in 2021 that would require it to file Form(s) 1099?	********	X	
15 ls t	Yes," did the corporation file or will it file required Form(s) 1099?		X	
If "	ne corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?			X
Scheo	/es," enter the amount from Form 8996, line 15			
	- The state of the	Total	amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21).	1	-191,	215.
, <i>y</i>	2 Net rental real estate income (loss) (attach Form 8825).	2		
	3a Other gross rental income (loss).     3a       b Expenses from other rental activities (attach statement).     3b			
	c Other net rental income (loss). Subtract line 3b from line 3a.	2005-20th		
	4 Interest income.	3c		
	5 Dividends: a Ordinary dividends	4	2,4	427.
	bQualified dividends	5a		
	6 Royalties.	6		
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7		
	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S)).	8a		
	b Collectibles (28%) gain (loss)	- Oa	-	
	c Unrecaptured section 1250 gain (attach statement)			
	9 Net section 1231 gain (loss) (attach Form 4797)	9		
	Other Income (loss) (see instructions)	10		
Deduc- tions	11 Section 179 deduction (attach Form 4562)	11		
uons	12a Charitable contributions See Statement 3	12a	2.1	63.
	<b>b</b> Investment interest expense.	12b		.00.
	c Section 59(e)(2) expenditures	12c		1000
Caralle	d other deductions (see instructions) Type	12d		
Credits		13a		
	<b>b</b> Low-income housing credit (other)	13b		
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13 c		
	d Other rental real estate credits (see instrs) Type ►	13 d		
		13e		
	f Biofuel producer credit (attach Form 6478)	13f	m ser	
Interna-	g outer creates (see instructions)	13 g	La Riley de Ci	15.00
tional Trans- actions	14 Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items—International, and check this box to indicate you are reporting items of international tax relevance			
Alterna-	15a Post-1986 depreciation adjustment	15a	_ a	63.
tive Mini-	<b>b</b> Adjusted gain or loss	15b		<del>55.</del>
mum	c Depletion (other than oil and gas).	15 c	<del></del>	
Tax (AMT)	d Oil, gas, and geothermal properties – gross income	15d		
ltems	e Oil, gas, and geothermal properties — deductions	15 e		
	f Other AMT items (attach statement)	15f		
Items	16a Tax-exempt interest income.	16a		
Affec- ting	b Other tax-exempt income . See . Statement . 4.		,102,7	00.
Share- holder	c Nondeductible expenses	16 c		2011/200-117
Basis	POWNERS OF THE PROPERTY OF THE	16d	7,1	02.
		16e		
	f Foreign taxes paid or accrued	16f		

## Case 24-41698 Doc 10 Filed 07/05/24 Entered 07/05/24 11:05:32 Desc Main Document Page 9 of 53

Form 1120-5	(2021) BOYS MECHANICAL INC			(In	<b>MILLS</b>	Page 4
Schedule Other 17		nare Items (continue	ed)		To	otal amount
	7a Investment income				17a	2,427.
mation	b Investment expenses		**********		17b	
	c Dividend distributions paid from accur	mulated earnings and p	rofits		17 c	
1	d Other items and amounts					
Donas de	(attach statement)		See Stateme			
omation.	Income (loss) reconciliation. Combine the From the result, subtract the sum of the	ne amounts on lines 1 thr he amounts on lines 11	ough 10 in the far right c through 12d and 16f	olumn.	18	-190,951.
Schedule	L Balance Sheets per Books	Beginning of			nd of tax y	
	Assets	(a)	(b)	(c)	I a or tax y	(d)
1 Cash			588,145.			1,119,567.
2 a Trade n	otes and accounts receivable		3007143.			1,119,567.
<b>b</b> Less all	owance for bad debts(	)	(		1	
3 Inventor	ries		224,322.			246 000
4 U.S. go	vernment obligations		221, 322.			246,999.
5 Tax-exe	mpt securities (see instructions)					
6 Other curr	ent assets (attach stmt) See . St . 6		2,908.	A STATE OF THE STA		100 510
7 Loans to	shareholders		2,300.			489,518.
	e and real estate loans					
9 Other inve	stments (attach statement)					<del></del>
10 a Building	s and other depreciable assets	350,683.		167.71	12	
	cumulated depreciation (	331,313.)	19,370. (	467,70		
11 a Depletat	ole assets	331,313.)	13,370.	459,00	00.)	8,643.
	cumulated depletion (				_	
	et of any amortization)	1	(			
13a Intangib	e assets (amortizable only)	1,385,229.		1 205 20		
	cumulated amortization (	341,397.)	1 042 020	1,385,22		
	sets (attach stmt).	341,397.)	1,043,832.	434,36	2.)	950,867.
	sets		1 070 577			12 12 12 12 12 13 13 13 13 13 13 13 13 13 13 13 13 13
	ties and Shareholders' Equity		1,878,577.			2,815,594.
	s payable					
17 Mortgages.	notes, bonds payable in less than 1 year					
	ent liabilities (attach stmt) . See . St . 7.		21,584.			C10 407
	om shareholders		21,304.			618,497.
	notes, bonds payable in 1 year or more	POSSES WHITE CO.	1,908,596.			1,344,053.
	ities (attach statement)		1,000,000.			1,344,033.
	stock		25,000.			25 000
	al paid-in capital		23,000.		- American II	25,000.
	l earnings		-76,603.			828,044.
	s to shareholders' equity (att stmt)		-70,003.			828,044.
	t of treasury stock		N N		(	<u> </u>
	pilities and shareholders' equity	<u> </u>	1,878,577.			2,815,594.
rotar nat	since and diaretiolatio equity	SPSA0134 07/14			Fo	orm <b>1120-S</b> (2021)

## Case 24-41698 Doc 10 Filed 07/05/24 Entered 07/05/24 11:05:32 Desc Main Document Page 10 of 53

Fo	rm 1120-S (2021) BOYS MECHANICAL INC				Dogo F
Sc	hedule M-1 Reconciliation of Income (Lo	ss) per Books W	ith Income (Loss)	per Return	Page 5
-	rote. The corporation may be requi	red to file Schedule N	M-3. See instructions.	per netam	
2	Net income (loss) per books	911,749. 5	on Schedule K, lines 1 thro a Tax-exempt interest. \$	ugh 10 (itemize):	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 16f (itemize):	6	Statement 8  Deductions included on Sch 12 and 16f, not charged aga year (itemize):	nedule K, lines 1 through	1,102,700.
	a Depreciation \$ b Travel and entertainment \$	.	Depreciation \$_		
4	Add lines 1 through 3	911,749. 8	Add lines 5 and 6		1,102,700.
Sc	hedule M-2 Analysis of Accumulated Adj	911,749. 8	Income (loss) (Schedule K, line 18).	Subtract line 7 from line 4	-190,951.
	Previously Taxed, Accumulat (see instructions)	(a) Accumulated	Profits, and Other  (b) Shareholders' undistributed taxable	(c) Accumulated	(d) Other adjustments
		adjustments account	income previously taxed	earnings and profits	account
1	Balance at beginning of tax year	-54,332.			21,893.
2	Ordinary income from page 1, line 21				
3	Other additionsSee Statement 9	1,127,020.			1,102,700.
4	Loss from page 1, line 21	( 191,215.)			
5	Other reductions See Statement 10	( 2,163.)			( 1,124,593.)
6	Combine lines 1 through 5	879,310.			-,,-330.7
7	Distributions	7,102.			
8	Balance at end of tax year. Subtract line 7 from line 6	872,208.			
		PSA0134 07/14/21	· L		Form 1120-S (2021)

Filed 07/05/24 Entered 07/05/24 11:05:32 Desc Main Case 24-41698 Doc 10 Document Page 11 of 53

#### **Cost of Goods Sold**

Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065. ► Go to www.irs.gov/Form1125A for the latest information. OMB No. 1545-0123

Depar Interna	tment of the Treasury al Revenue Service	► Go to www.irs.gov/Form1125A for the latest information.				
Name	Name BOYS MECHANICAL INC SERVICETODAY!		oyer identif	oyer identification number		
1	Inventory at beginning	of year	1	22	4,322.	
2		DIS ON EXPONENT DIS DIS DIS PRODUCTOS. EN CON CONTRACTORISMO DES UN PARTOCIONES	-	1,20	7,746.	
3				1,16	4,683.	
4	Additional section 263A costs	(attach schedule).	. 4			
5	Other costs (attach sch	nedule). See Statement 11	. 5	16	5,268.	
6		ıgh 5		2,76	2,019.	
7				24	6,999.	
8 9 a	appropriate line of your Check all methods used (i) X Cost (ii) Lower of cost of	ubtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the rax return. See instructions			5,020.	
С	Check if the LIFO inver- If the LIFO inventory met	ritedown of subnormal goods				
е		or acquired for resale, do the rules of section 263A apply to the entity? See instruct	200	Yes	X No	
f	Was there any change closing inventory? If "Y	in determining quantities, cost, or valuations between opening and es," attach explanation.	******	Yes	X No	

Case 24-41698 Doc 10 Filed 07/05/24 Entered 07/05/24 11:05:32 Desc Main Document Page 12 of 53

671121 Amended K-1 OMB No. 1545-0123 Final K-1 Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items Schedule K-1 Part III (Form 1120-S) Department of the Treasury Internal Revenue Service For calendar year 2021, or tax year Ordinary business income (loss) 13 Credits ending -191,215.beginning Net rental real estate income (loss) Shareholder's Share of Income, Deductions, ► See separate instructions. Other net rental income (loss) Credits, etc. Part I Information About the Corporation Interest income 2,427 A Corporation's employer identification number 5a Ordinary dividends B Corporation's name, address, city, state, and ZIP code Schedule K-3 is attached if 5b Qualified dividends BOYS MECHANICAL INC checked . . . . . . . . . . . ▶ SERVICETODAY! 490 VILLAUME AVE #300 Alternative minimum tax (AMT) items 15 Royalties SOUTH ST PAUL, MN 55075 Net short-term capital gain (loss) C IRS Center where corporation filed return 8 a Net long-term capital gain (loss) D Corporation's total number of shares 8b Collectibles (28%) gain (loss) 1,000 Beginning of tax year..... 1,000 End of tax year....\_ 8c Unrecaptured section 1250 gain Part II Information About the Shareholder Items affecting shareholder basis Net section 1231 gain (loss) В 1,102,700. E Shareholder's identifying number Other income (loss) Shareholder's name, address, city, state, and ZIP code D KENT R BOLL 7575 WELCOME ROAD NEW GERMANY, MN 55367 100% 17 Other information G Current year allocation percentage ..... 2,427. A H Shareholder's number of shares Section 179 deduction 11 1,000 Beginning of tax year..... \_\_\_\_<u>5,083,181</u>. AC 1,000 End of tax year..... 12 Other deductions V\* STMT 2,163. Loans from shareholder Beginning of tax year . . . . . . . \$ End of tax year.....\$ Ř RS USE 0 18 More than one activity for at-risk purposes\* 19 More than one activity for passive activity purposes\* \*See attached statement for additional information

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 1120-S. www.irs.gov/Form1120S Schedule K-1 (Form 1120-S) 2021 Shareholder 1

Case 24-41698 Doc 10 Filed 07/05/24 Entered 07/05/24 11:05:32 Desc Main Document Page 13 of 53

Statement A—QBI Pass-through Entity Reporting (Schedule K-1, Box 17, Code V)

Pass-through entity's name: BOYS MECHA	NICAL INC		Pass-through	entity's EIN:	
Shareholder's name: KENT R BOLL	7.222		Shareholder's identifying number: 4		
Shareholder 3 hame. RENT R DOLL					
	BOYS MECHANICAL INC				
	☐ PTP	PTP		PTP	
	Aggregated	Aggregat	ed	Aggregated	
Shareholder's share of:	SSTB	SSTB		SSTB	
QBI or qualified PTP items subject to shareh	older-specific determinations:		Zanania za distribuira di Albania	-	
Ordinary business income (loss)	-191,215.				
Rental income (loss)					
Royalty income (loss)					
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions			76		
W-2 wages	2,012,655.				
UBIA of qualified property	467,703.				
Section 199A dividends					
CACALANA CONTRACTOR AND					
	PTP	PTP		PTP	
	Aggregated	Aggregat	ed	Aggregated	
Shareholder's share of:	SSTB	SSTB		SSTB	
QBI or qualified PTP items subject to shareh	older-specific determinations:				
Ordinary business income (loss)					
Rental income (loss)					
Royalty income (loss)	The state of the s				
Section 1231 gain (loss)					
Other income (loss)					
Section 179 deduction					
Other deductions.					
W-2 wages					
UBIA of qualified property					

Form **1125-E** (Rev October 2016)

Department of the Treasury Internal Revenue Service

#### **Compensation of Officers**

► Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.

► Information about Form 1125-E and its separate instructions is at www.irs.gov/form1125e.

OMB No. 1545-0123

Employer identification number

BOYS MECHANICAL INC SERVICETODAY!

Note: Complete Form 1125-E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

(a) Name of officer	(a) Name of officer (b) Social Security   time devoted	Percent of s		(f) Amount of	
1 (a) Name of officer	number	to business	(d) Common	(e) Preferred	compensation
ENT R BOLL		100 %	100 %	96	20,772
		%	%	ફ	
0.00000		96	%	%	<u> </u>
		%	%	%	
		%	%	9	-
		%	%	%	
		%	96	%	
		8	%	ojo	
		%	90	ું ગું	Territ .
		%	%	8	
		8	96	%	2
		%	%	98	- Control
		96	%	%	
		%	જ	98	
		%	%	%	
		%	જ	96	
		8	엉	96	
		8	0/0	્ર	
		8	8	8	
		%	96	9	
! Total compensation of officers		and the test that the test that			20,77
Compensation of officers claim	ed on Form 1125-A or else	where on return	*****		
Subtract line 3 from line 2. Ent-					20,77

BAA For Paperwork Reduction Act Notice, see separate instructions.

Filed 07/05/24 Entered 07/05/24 11:05:32 Desc Main Case 24-41698 Doc 10 Page 15 of 53 Document

Form 4562

#### Depreciation and Amortization (Including Information on Listed Property)

Attach to your tax return.

Department of the Treasury Internal Revenue Service Name(s) shown on return

► Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2021

179 Identifying number

BOYS MECHANICAL INC Business or activity to which this form relates Form 1120S Part I **Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I, Maximum amount (see instructions).... 1 1 1,050,000. Total cost of section 179 property placed in service (see instructions)..... 2 3 Threshold cost of section 179 property before reduction in limitation (see instructions) ...... 3 2,620,000. Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-4 4 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing 5 separately, see instructions..... 5 6 (a) Description of property (b) Cost (business use only) (c) Elected cost Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7..... 8 8 Tentative deduction. Enter the smaller of line 5 or line 8 9 10 10 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs.. 11 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11..... 13 Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12...... ▶ 13 Note: Don't use Part II or Part III below for listed property. Instead, use Part V. Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.) Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions ..... 14 15 Other depreciation (including ACRS)..... 16 Part III MACRS Depreciation (Don't include listed property. See instructions.) Section A MACRS deductions for assets placed in service in tax years beginning before 2021. 1,026 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here. Section B - Assets Placed in Service During 2021 Tax Year Using the General Depreciation System (c) Basis for depreciation (d) (e) (g) Depreciation Classification of property year placed in service (business/investment use only — see instructions) Convention Recovery period 19a 3-year property..... **b** 5-year property. c 7-year property. d 10-year property... e 15-year property. f 20-year property... S/L g 25-year property..... 25 vrs 27.5 yrs MM S/L h Residential rental 27.5 yrs MM S/L property..... i Nonresidential real 39 yrs MM S/L MM S/L Section C - Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System 20a Class life........ S/L **b** 12-year..... 12 yrs S/L 30 yrs c 30-year ...... MM S/L **d** 40-year..... S/L Part IV Summary (See instructions.) 21 Listed property. Enter amount from line 28...... 21 126,721. Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (q), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions . . . . . . 22 127,747. For assets shown above and placed in service during the current year, enter 23 the portion of the basis attributable to section 263A costs ...

## Case 24-41698 Doc 10 Filed 07/05/24 Entered 07/05/24 11:05:32 Desc Main Document Page 16 of 53

_	m 4562 (2021)	BOYS MECH						8 W			ų.				9	Page 2
Га	recreation	Property (In	erit.)													
×	Note: Fo	or any vehicle for (a) through (c)	or which you a ) of Section A,	re using all of S	the star ection B,	ndard m and Se	ileage rection C	ate o	or dec	ducting able.	lease e	expense	, compl	ete <b>only</b>	24a, 24	lb,
	Section	n A – Deprecia	ition and Othe	r Inform	ation (Ca	aution:	See the	instr	ructio	ons for I	imits fo	r passe	enger au	utomobile	es.)	
24	a Do you have eviden	T		nt use clair	ned?		X Yes		No	24b If	Yes,' is t	he eviden	ce written	?[	XYes	No
	(a) Type of property (list vehicles first)	(b)  Date placed in service	Business/ investment use percentage	Cos	d) it or basis	(busin	(e) for depred less/inves use only)		F	(f) Recovery period	M	(g) ethod/ evention		(h) preciation eduction		(i) Elected tion 179 cost
25	Special depreci used more than Property used r	i 50% in a qual	ified business	use. Se	e instruc	aced in tions	service	duri	ng th	ne tax y	ear and	25	11	7,020		
- 3	06 FORD VA				U 1745-5-1444	T -					1				-	
	10 FORD FU	2/24/17 2/24/17	100.0	100100	620.		10 0	<u></u>		5.0		DB HY			-	
	11 FORD F1	2/24/17	100.0	D-0411900	2,869. 5,937.		12,8		-	5.0		DB HY		1,483		
	Property used 5			iness us	o, 337.		15,9	31.		5.0	200	DB HY		1,836	•	
73			l quantou sust	11033 43	· .	T			Γ		T			Nagara -		
-								mil ( min , 505	- 11			-0				
28	Add amounts in	column (h), lir	nes 25 through	27. Ent	er here a	and on I	ine 21.	page	1.			28	12	6,721		
29	Add amounts in															0.
					B – Info									- Partie		
Com	plete this section our employees, fi	n for vehicles u	sed by a sole	proprieto	r, partne	er, or ot	her 'mo	re th	an 5	% owne	r,' or re	elated p	erson. I	f you pro	ovided v	ehicles
to yo	our employees, fi	rst answer the	questions in S	ection C	to see i	f you m	eet an	exce	otion	to com	pleting	this sec	ction for	those ve	ehicles.	
30	Total business/i		es driven	Veh	<b>a)</b> icle 1		o) cle 2	V	(c) ehic		(c Vehic			e) icle 5		f) cle 6
	commuting mile															
31	Total commuting mi	iles driven during th	ne year													
32	Total other pers miles driven															
33	Total miles drivines 30 through	en during the y n 32	ear. Add	V	l M-	V	N.	N-	. 1		V				V	
34	Was the vehicle during off-duty	available for p	ersonal use	Yes	No	Yes	No	Ye	S	No	Yes	No	Yes	No	Yes	No
35	Was the vehicle than 5% owner	used primarily	by a more													
36	Is another vehic personal use?.															
Ansv	wer these questic	ons to determin	C – Questions e if you meet a											who <b>arer</b>	<b>n't</b> more	than
		M									out the construction of th		<del></del>		Yes	No
37	Do you maintain by your employe													****		
38	Do you maintair employees? See	n a written polic e the instruction	cy statement the ns for vehicles	nat prohi used by	bits pers corpora	onal us te office	e of vel ers, dire	nicles ectors	s, exc s, or	cept cor 1% or r	nmutin	g, by yo vners	our			
	Do you treat all															
40	Do you provide vehicles, and re	more than five tain the inform	vehicles to you ation received	ur emplo?	yees, ob	tain inf	ormatio	n fro	m yo	ur emp	loyees	about th	ne use o	of the		
41	Do you meet the <b>Note:</b> If your an	e requirements swer to 37, 38,	concerning qu 39, 40, or 41	ialified a is 'Yes,'	utomobil don't co	e demo mplete	nstratio Section	n use B fo	e? So	ee instr covere	uctions d vehic	les.		***		
Par	t VI Amorti	zation														
	Desc	(a) cription of costs		Date ar	(b) mortization egins		(c) Amortizat amount			Con sect	de	pe	(e) ortization eriod or centage		(f) Amortization for this year	
42	Amortization of	costs that begi	ns during your	2021 ta	x year (s	see inst	ructions	s):				L per	Seriage	L		
				- to a principal of the control of t	and the state of t											
43	Amortization of	) (Western December 10 July 10											43			965.
44	Total. Add amo	ounts in column	(f). See the in	nstructio	ns for wh	nere to	report.		en en en en				44		92	965.

## Case 24-41698 Doc 10 Filed 07/05/24 Entered 07/05/24 11:05:32 Desc Main Document Page 17 of 53

	m 4562 (2021)	BOYS MECH											(E)		<b>D</b>	Page 2
Pa	recreation	Property (In	clude automot ent.)	oiles, cer	rtain othe	er vehic	les, cer	tain a	aircraf	t, and	property	used /	for ente	ertainme	ent,	
	Note: Fo	or any vehicle for (a) through (c)	or which you a	re using	the stan	idard m	ileage	rate o	or dedu	ucting I	ease ex	xpense	, compl	lete <b>onl</b>	<b>y</b> 24a, 2	24b,
	Section	n A — Deprecia	tion and Othe	r Inform	ation (Ca	ution:	See the	inst	ruction	ns for li	mits for	passe	enger au	utomobi	les.)	manufacture 111
24	a Do you have eviden			C 101100 - 11014 5-11			Yes						ce written		Yes	No
	(a) Type of property (list vehicles first)	(b)  Date placed in service	(c) Business/ investment use percentage	Cos	d) st or basis	(busin	(e) for depred ness/inves use only)		Re	(f) ecovery period	Me	( <b>g)</b> thod/ vention		(h) preciation eduction	s	(i) Elected ection 179
25	Special deprec	l iation allowance	e for qualified	listed pr	operty pl	aced in	service	e duri	ing the	e tax ye	ear and					cost
26	used more than	n 50% in a qual	ified business	use. Se	e instruc	tions				er egin		25			100	
	11 FORD F1	2/24/17	100.0		3,888.		18,8	88.		5.0	2001	OB HY	Ī	2,07	5. [	
	11 FORD TR	2/24/17	100.0		335.		20,3		17	5.0		)B HY		1,87		
	12 FORD TR		100.0	. 22	2,399.		22,3	99.		5.0	2001	B HY	-	1,875		
	Property used 5	00% or less in a	qualified bus	iness us	e:	Pl. British Co. III -			E				Г		1 2 2 2	
								-			-		-		-	
						W-11-11-11-11-11-11-11-11-11-11-11-11-11	1985111								-	
28		column (h), lin	es 25 through	27. Ent	er here a	nd on I	ine 21,	page	1			28				
29	Add amounts in	column (i), line	e 26. Enter he	re and o	n line 7,	page 1								29	9	
Com	inlata this section				B – Info											
to yo	nplete this section our employees, fi	rst answer the	questions in S	ection C	to see it	r, or ot f you m	her 'mo eet an	re the	an 5% otion t	o comp	r,' or rel pleting t	ated p	erson. I ction for	f you pr	ovided vehicles	vehicles s.
30	Total business/i during the year commuting mile	(don't include	2410 380 CONTRACTOR	Vehi	a) icle 1	(Ł Vehi	cle 2	V	(c) 'ehicle	3	(d) Vehic			e) icle 5	Vel	(f) nicle 6
31	Total commuting mi															
32		onal (noncomm	nuting)					<i>y,</i>			(P)					VARAGE A
33	Total miles drive lines 30 through	en during the ye	ear. Add			***************************************										
	mice de tinougi	. 35,		Yes	No	Yes	No	Ye	s I	No	Yes	No	Yes	No	Yes	No
34	Was the vehicle during off-duty I	available for pours?	ersonal use													
35	Was the vehicle than 5% owner	used primarily or related perso	by a more on?													
36	Is another vehic personal use?															
Ancı		Section C	- Questions											ubo ono	n't mar	o than
5% (	wer these question owners or related	persons. See i	nstructions.	ап ехсер	nion to c	ompieu	ng sec	LIOIT E	3 101 V	enicles	usea c	y emp	loyees	wno are	n t mor	e man
37	Do you maintain by your employe														Yes	No
38	Do you maintain employees? See	a written polic the instruction	y statement th	nat prohil used by	bits perso	onal us te office	e of vel	nicles ectors	, exce	ept com % or m	muting ore ow	, by yo	ur	100 I 105		
	Do you treat all Do you provide invehicles, and re	more than five	vehicles to you	ur emplo	vees, ob	tain inf	ormatio	n fro	m you	r emple	ovees a	bout th	ne use (	of the		
41	Do you meet the <b>Note:</b> If your ans	e requirements swer to 37, 38,	concerning qu 39, 40, or 41	alified a	utomobile don't cor	e demo nplete :	nstratio Section	n use B fo	e? See r the c	e instru covered	ictions . I vehicle	es.				
Par	t VI Amortiz	zation														
	Desc	(a) cription of costs		Date an	(b) nortization egins		(c) Amortizat amount			(d) Cod section	e	pe	(e) ortization riod or centage		(f) Amortizat for this y	
42	Amortization of	costs that begin	ns during your	2021 ta	x year (s	ee insti	ructions	s):						U-State of		
						-						1				
10	Amortination of	costs that ha	an hefore	2021 1-	V V005	1					-	1	43			
43	Amortization of		an before your					es esco				erene erene	43			

## Case 24-41698 Doc 10 Filed 07/05/24 Entered 07/05/24 11:05:32 Desc Main Document Page 18 of 53

art	1562 (2021)		ANICAL IN	9										7	Page 2
are	V Listed F	Property (Inc	lude automobi	les, certa	in other	vehicles	s, certai	in airc	raft, and p	roperty	used fo	r entert	ainment		
	recreation	n, or amuseme	nt.)	ž	V	مانمساست	ogo rot	o or d	educting l	ase ex	nense.	complet	e only 2	24a, 24b	),
	Note: For	any vehicle fo	nt.) or which you are of Section A, a	e using that all of Sec	he stand ction B, a	and Sect	tion C if	f appli	cable.	Jase ch	perioo,		1000		AL .
	Section	A – Deprecial	tion and Other	Informat	ion (Cau	ıtion: Se	ee the ir	nstruc	tions for in	nits for	passer	ger auto	mobiles	5.)	
2/12	o you have evidence	to support the bu	usiness/investment	use claime	ed?		Yes	No	24b If 'Y	es,' is the	evidence	written?.		res	No
нач	(a)	(b)	(c)	(d)			(e)	200	(f)		g)	762	h) eciation		(i) ected
	pe of property	Date placed	Business/ investment	Cost other b	or		r deprecia ss/investm		Recovery period		thod/ ention		uction		ion 179 cost
10000	st vehicles first)	in sérvice	use			us	se only)							PARKS	COSI
25	Special depreci	ation allowance	e for qualified I	isted pro	perty pla	aced in s	service	during	the tax ye	ear and	25				
19	ised more than	50% in a qual	lified business	use. See	mstruct	ions								SAME IN COLUMN	
56457 S	Property used n	THE PROPERTY OF THE PROPERTY OF	and the second s		,583.		3,58	3	5.0	2001	OB HY		413		
	FORD FU	2/24/17	100.0		,000.		3,30		5.0		OB HY				
	2 GMC	1/02/18 2/24/17	100.0		,522.				5.0	2001	OB HY				
00	FORD E3 Property used 5	0% or less in a													
./	Property used 3	0 70 01 1033 111 0	d quamica such												
	100														
		<del></del>		West III.										75.13	
28	Add amounts in	column (h), li	nes 25 through	27. Ente	er here a	nd on lir	ne 21, p	page 1			28		1 33		
29	Add amounts in	column (i), lir	ne 26. Enter he	re and or	n line 7,	page 1.			CA 1000 1 1000 100				. 29		
				Section	R - Info	rmation	on Use	of Ve	hicles					127V V	2478 1
omr	lete this section or employees, f	for vehicles u	used by a sole	proprieto	r, partne	er, or oth	ner 'moi	re thai	n 5% owne	er,' or re	lated p	erson. It	f you pro those v	ovided v ehicles.	zenicie
you	ır employees, f	rst answer the	questions in S	ection C	to see i	r you me	eet an e	XCEPT	1011 to con					armining name	Δ.
20	Total business/	invoctment mil	les driven	(	a)	<b>(b</b> Vehic	) No. 2	Ve	(c) hicle 3	(c Vehi	l) cle 4	Vehi	e) cle 5	Vehi	f) cle 6
	during the year	(don't include	<b>)</b>	Veni	cle 1	venic	JIE Z	Ve	filete 5	VOIII	010 1				100
	commuting mile	es)													
	Total commuting m														
32	Total other per														
22	miles driven Total miles driv			-	-		***************************************			- 4. IN S					
33	lines 30 throug			0							7.	37.	NI-	Vac	No
				Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	NO
34	Was the vehicle	e available for	personal use												
	during off-duty Was the vehicle														1
35	than 5% owner	or related per	son?												
36	Is another vehi	cle available fo	or												
	personal use?	mand and the second second control of	The state of the state of the		l				<u> </u>	The	Emplo	V005			
	1.78	Section	C – Question	s for Em	ployers	Who Pro	ovide V	enicle	for vobicle	oy ineli	by emi	lovees	who are	n't mor	e than
Answ	er these questi wners or relate	ons to determi d persons. See	ne if you meet e instructions.	an exce	ption to	completi	ing Sec	(IOH D	IOI VEHICI	53 uscu	by Citi	noyees	mio uno		
				9 500 10	20 Val. 1741			1.1.	to a local rel		muting			Yes	No
37	Do you maintai by your employ	n a written pol	licy statement	that proh	ibits all j	personal	use of	venic	ies, includ	ing con					
20	Do you maintal employees? Se	n a written nol	licy statement	that proh	ibits per	sonal us	e of ve	hicles	except co	mmutir	ig, by y	our			
															-
39	Do you treat al	I use of vehicle	es by employee	s as per	sonal us	e?							/472 #5224 E5553		
40	D	manya than five	a vahiclas to v	nur amnl	OVARS O	htain inf	formatic	n from	n vour em	plovees	about 1	the use	or the		
	vehicles, and r	etain the inform	nation received	11		(A. *(*) *()E() * *()	SHE TOUR SAN			ne wen en					
41	Do you meet th	ne requirement	s concerning q	ualified a	automob	ile demo	nstration	n use	? See ins	ruction:	S Sales				
	Note: If your a		8, 39, 40, or 41	is yes,	dont co	ompiete	Section	1 10 101	the cover	cu verm	3103.				
Par	t VI Amort	ization		1	71-1		(c)			(d)		(e)	T	(f)	
ı aı	De	(a) scription of costs		Date a	(b) mortization	1	(c) Amortiza	ble	C	ode	1000000	nortization		Amortizat	
ı aı	00	ocription of occio		t	pegins		amoun	t	se	ction		eriod or rcentage		for this ye	ear
ı al									L	100	Pos				
	A man or all and a line or	f anota that ha	aine during voi	ir 2021 +-	ay Maar	SPP inct	ruction	5):							
42	Amortization o	f costs that be	gins during you	ur 2021 ta	ax year	(see inst	tructions	s):							
	Amortization o	f costs that be	gins during you	ur 2021 ta	ax year	(see inst	tructions	s):							

## Case 24-41698 Doc 10 Filed 07/05/24 Entered 07/05/24 11:05:32 Desc Main Document Page 19 of 53

Form	1 4562 (2021)	BOYS MECH	ANICAL IN	C				000						<u> </u>	<b>)</b>	Page 2
Par	t V Listed	Property (Inc	lude automobi	les, cert	ain other	vehicle	s, certa	in ai	rcraft, ar	nd p	roperty	used f	or enter	tainmen	t,	
		n, or amuseme any vehicle fo (a) through (c)	r which you ar	e using t	the stand	dard mile	eage ra	te or	deductir	ng le	ease ex	pense,	comple	te only 2	24a, 24	b,
	Section	A – Deprecial	ion and Other	Informa	tion (Car	ution: S	ee the i	nstru	uctions fo	r lin	nits for	passe	nger aut	omobile	s. <b>)</b>	
24 2	Do you have evidenc						Yes		No 24b	If 'Ye	es,' is th	e evidenc	e written?.	[	Yes	No
	(a) Type of property (list vehicles first)	(b)  Date placed in service	(c) Business/ investment	Cost other b	) or	Basis fo	(e) or deprecia ess/investr		(f) Recove		Me	g) thod/ rention	Depr	(h) eciation uction		(i) Elected stion 179 cost
	Militaria Mariana		percentage		1		se only)	duvi	ag tha ta	V V/O	ar and	1		L.	10000	COST
	Special depreci	50% in a qual	ified business	use. See	einstruct	tions	service	aurii	ig the ta	. ye		25				
	Property used n		AND TO SERVICE AND THE PARTY OF		,150.		-	-	5.	n	2001	DB HY		-	T	
	14 FORD E2	2/24/17	100.0		,130.				5.			OB HY				
_	11 GMC 350	2/24/17	100.0		,209.				5.			OB HY				
200	08 FORD E2 Property used 5	2/24/17								0	2001	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			-	
	Property used 3	0 /6 OF ICSS III E	qualified busi	11033 434	·	W Marie										
				- Merican												
					-											
28	Add amounts in	column (h) lir	nes 25 through	27. Ente	er here a	nd on li	ne 21, i	page	1			28				
29	Add amounts in	column (i), lin	e 26. Enter hei	re and o	n line 7.	page 1.								29		
				Section	B - Info	rmation	on Use	of \	/ehicles							
Com to yo	plete this section our employees, fi	n for vehicles u rst answer the	sed by a sole p questions in S	oroprieto ection C	r, partne to see i	er, or oth f you m	her 'mo eet an e	re th	an 5% or otion to c	wner	r,' or re oleting	lated p this se	erson. It ction for	you pro those v	ovided ehicles	vehicles
					a)	(b	8		(c)	T	(0		(6		(	(f)
30	Total business/ during the year commuting mile	(don't include		Vehi	icle 1	Vehic		٧	ehicle 3		Vehic		Vehi	cle 5	Veh	icle 6
31	Total commuting m	E														
32	MULTINESE MESSESSES CONTROL	sonal (noncomi	muting)													
33	Total miles driv lines 30 through	en during the y	rear. Add			10000					V		V	Na	Yes	No
34	Was the vehicle			Yes	No	Yes	No	Ye	s No		Yes	No	Yes	No	162	140
35	during off-duty Was the vehicle than 5% owner	used primarily	y by a more							1						
36	Is another vehice personal use?	cle available fo	r												<u> </u>	
	personal use:		C – Questions	for Emi	nlovers \	Who Pro	ovide Ve	ehicl	es for Us	se by	v Their	Emplo	vees		-	
Ans	wer these question	ons to determin	ne if you meet	an excep	otion to a	completi	ing Sec	tion I	3 for veh	icles	s used	by emp	oloyees	who <b>are</b> i	<b>n't</b> mor	e than
-	Do you maintair	n a written poli	cv statement th	nat prohi	ibits all p	ersonal	use of	vehi	cles, incl	udin	ng com	muting,			Yes	No
38	by your employ Do you maintain employees? Se	n a writton noli	ov statement ti	nat nrohi	hite nere	ennal us	e of vel	nicle	except	con	nmutin	a. by v	our			
,	Do you treat all															
39 40	E 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	more than five	vehicles to vo	ur emplo	ovees, of	btain inf	ormatio	n fro	m your e	empl	loyees	about t	he use o	of the		
41	Do you meet the	e requirements	concernina au	alified a	utomobi	le demo	nstratio	n us	e? See i	nstri	uctions				5000-000	
Pa	rt VI Amorti	Control Control Control										AVAIDS NO.				
1 0		(a) cription of costs		Date a	(b) mortization egins		(c) Amortizat amount			(d Cod secti	de	р	(e) nortization eriod or rcentage		<b>(f)</b> Amortizat for this ye	
42	Amortization of	costs that had	ins during you	r 2021 to	ax vear /	see inst	ructions	s):						L		
42	ATTOTIZATION OF	costs that beg	mis during you	2021 (6	an your (	500 1130	. 4000113	/.				1		Γ		
-		- Alleman			**											
43	Amortization o	f costs that bed	gan before you	r 2021 ta	ax year.								43			
44	Total. Add ame		5/1/2 SK										17/2072			

### Case 24-41698 Doc 10 Filed 07/05/24 Entered 07/05/24 11:05:32 Desc Main Document Page 20 of 53

Forn	n 4562 (2021)	BOYS MECH						****		2-110W0052					2	Page 2
Pai		Property (Inc		oiles, cert	tain othe	r vehicl	es, cert	ain a	aircra	aft, and	propert	y used	for ente	rtainme	nt,	
	Note: Fo	n, or amuseme r any vehicle fo (a) through (c)	r which you a	re using	the stan	dard mi and Se	leage r	ate o	r de	ducting able.	lease e	xpense	, comple	ete <b>only</b>	24a, 24	lb,
	Section	A – Deprecial	tion and Othe	r Informa	tion (Ca	ution: S	See the	instr	uctio	ons for	limits fo	r passe	nger au	tomobile	es.)	
24	a Do you have evidend	ce to support the bu	ısiness/investme	nt use claim	ned?		Yes		No	<b>24b</b> If	'Yes,' is tl	ne evidend	ce written?		Yes	No
-	(a) Type of property	(b)	(c) Business/	Cos:		Basis 1	(e) for deprec	iation		(f) Recovery		(g) ethod/		(h) reciation		(i) Elected
	(list vehicles first)	Date placed in service	investment use percentage	other	basis		ess/invest use only)	tment		period	Cor	vention	de	duction	sec	ction 179 cost
25	Special depreci	iation allowance	for qualified	listed pro	operty pl	aced in	service	duri	ing t	he tax y	ear and	25				
26	used more than Property used r	nore than 50%	in a qualified	business	s use:	110115								917		
20	04 FORD E2	2/24/17	100.0		7,788.					5.0	200	DB HY				
	07 FORD E3	2/24/17	100.0		751.					5.0		DB HY				
20	08 FORD E2	2/24/17	100.0		,604.	J			<u> </u>	5.0	200	DB HY				Call Call Control
27	Property used 5	50% or less in a	qualified bus	siness use	e:	Τ			1		1		1			NO.
4						-			<u> </u>		-					
1200									ļ						7-3	
28	Add amounts in	column (h), lir	nes 25 through	n 27. Ente	er here a	and on I	ine 21,	page	1.			28			i i	
29	Add amounts in	\$ .5k3	100 mars - 100 MHz					86 ERO						29	)	
				Section			C.1103095-C-040512650	see territorino		200,000,000						
Com	plete this section our employees, fi	n for vehicles u	sed by a sole	proprieto	or, partne	er, or ot	her 'mo	ore th	an 5	% own	er,' or re	elated p	erson. I	f you pr	rovided	vehicles
- to ye	our employees, n	ist answer the	questions in s	Jection C	. 10 300 1	No.	N <sub>4</sub>	T	ptioi			-	Π.	Tax .	7	220
30	Total business/ during the year	(don't include		Vehi	a) icle 1	Vehi	o) cle 2	1	(c ehic	cle 3		d) cle 4		e) icle 5		f) icle 6
21	commuting mile	over the same and						1	70							- 25
31	Total commuting m Total other pers		(5)	-				1			=					
	miles driven															
33	Total miles driv lines 30 through															
	inles 30 through	132		Yes	No	Yes	No	Ye	es	No	Yes	No	Yes	No	Yes	No
34	Was the vehicle during off-duty															
35	Was the vehicle than 5% owner															
36	Is another vehice personal use?.	cle available for														
			C – Question:											10.	Week	×200
Ansı	wer these question	ons to determin	e if you meet	an excep	otion to d	completi	ing Sec	tion I	B for	r vehicle	es used	by emp	loyees	who are	n't more	e than
	- Tolates	. регосиот осо												-1-11-11-11-11-11-11-11-11-11-11-11-11-	Yes	No
37	Do you maintain by your employed														163	NO
38	Do you maintair employees? See															
39	Do you treat all	use of vehicles	by employee	s as pers	sonal use	e?e						****				
40	Do you provide vehicles, and re	more than five	vehicles to vo	our emplo	vees, ob	otain inf	ormatio	n fro	m y	our emp	lovees	about th	ne use d	of the		
41	Do you meet the <b>Note:</b> If your an	e requirements swer to 37, 38,	concerning quality 39, 40, or 41	ualified a	utomobil don't co	e demo	nstration Section	n us B fo	e? S	see inst	ructions ed vehic	les.		K * 101.4		
Par	t VI Amorti	zation									X					
		(a)			(b)		(c)				d)		(e)		(f)	
	Desc	cription of costs			nortization egins		Amortizat amount				ode tion		ortization riod or		Amortization for this year.	
	American de la companya de la compan	and that I are	Type-to-sup-	. 0001				1		192-55		per	centage			
42	Amortization of	costs that begin	ns during you	r 2021 ta	x year (s	see insti	ructions	5):	_							
_							W- W-	-W-118-	-	=====						
43	Amortization of	costs that beg	an before you	r 2021 ta	x year.				3000				43			
44	Total. Add amo	8.50	1,50										44			100

## Case 24-41698 Doc 10 Filed 07/05/24 Entered 07/05/24 11:05:32 Desc Main Document Page 21 of 53

	SACTOR CHILDRAND STORY MICHIGAN SACTOR AND	BOYS MECH		0000				1.1.								Page 2
Pa	recreation	Property (Ind., or amuseme	ent.)													
7	columns	r any vehicle fo (a) through (c)	of Section A,	all of S	ection B,	and Se	ection C	if ap	plica	able.	~					4b,
-		A — Deprecia	William Commission Com													П.,
24	a Do you have evidend	ACTION NOT THE RESERVED					Yes		No	20 STORY	Yes, is t		ce written	-	Yes	
	(a) Type of property (list vehicles first)	(b)  Date placed in service	Business/ investment use percentage	Cos	<b>d)</b> st or basis	(busin	(e) for depred ness/inves use only)	tment	F	(f) Recovery period		(g) lethod/ nvention		(h) preciation eduction		(i) Elected ection 179 cost
25		ation allowance	e for qualified	listed pr	operty pl	aced in	service	e duri	ing th	he tax y	ear an				50.50	
26	used more than Property used r					tions		31 2323				25				
Vallings	07 CHEVY G	2/24/17	100.0		739.	T				5.0	200	DB HY				
	08 FORD E2	2/24/17	100.0		3,677.					5.0		DB HY			_	
	08 FORD E2	2/24/17	100.0		9,964.					5.0	_	DB HY				
27	Property used 5															
28	. NO CONTRACTOR CONTRACTOR AND A CONTRAC															
_29	Add amounts in	column (i), line												29	9	
0					B – Info			ST 4.317015								
to y	nplete this section our employees, fi	rst answer the	sed by a sole questions in S	proprieto ection C	or, partne to see in	er, or ot f you m	her 'mo eet an	exce	an 5 otion	% owne to com	r,' or r pleting	elated p this se	erson. I ction for	f you pr	rovided vehicles	vehicles
30	Total business/i during the year	(don't include			icle 1		o) cle 2	V	(c) ehic	) le 3		d) cle 4	( Veh	e) icle 5	Veh	(f) icle 6
21	commuting mile															
31 32	Total commuting mil Total other pers miles driven	onal (noncomn	nuting)													
33	Total miles drive lines 30 through	en during the ye	ear. Add						**			SILANI.				
	3			Yes	No	Yes	No	Ye	s	No	Yes	No	Yes	No	Yes	No
34	Was the vehicle during off-duty h	available for poor	ersonal use											3455		
35	Was the vehicle than 5% owner	used primarily or related perso	by a more on?													
36	Is another vehic personal use?															
Ansv	ver these question	Section C ns to determine persons. See i	<ul> <li>Questions</li> <li>if you meet anstructions.</li> </ul>	for Emp an excep	oloyers W otion to co	<b>Vho Pro</b> ompleti	<b>vide V</b> ong Sec	ehicle tion E	es for	r Use by vehicles	/ Their s used	Employ by emp	yees loyees v	who <b>are</b>	n't more	e than
	Do you maintain by your employe	a written policy	y statement th	at prohil	bits all pe	ersonal	use of	vehic	eles,	includin	g comi	nuting,			Yes	No
38													our			
39	Do you treat all u															
	Do you provide r vehicles, and ret	nore than five v	vehicles to you	ur emplo	vees, ob	tain info	ormatio	n froi	n vo	ur empl	ovees	about th	ne use o	of the		
41	Do you meet the <b>Note:</b> If your ans	requirements ower to 37, 38,	concerning qu 39, 40, or 41 i	alified a	utomobile don't cor	e demo	nstratio Section	n use B foi	? Se the	ee instru covered	uctions I vehic	 les.	******	ROS 1/2003		
Par	t VI Amortiz	ation	10													
	Descr	(a) ription of costs		Date an	(b) nortization egins		(c) Amortizab amount			(d Cod secti	le	Amo pe	(e) ortization riod or centage		<b>(f)</b> Amortization for this year	
42	Amortization of o	costs that begin	ns during your	2021 ta	x year (s	ee instr	uctions	):	-		#2					
									5							
-			- V= V= V	And the second		and the second second							Y DE			
43	Amortization of	costs that bega	-		100 m								43	/		

## Case 24-41698 Doc 10 Filed 07/05/24 Entered 07/05/24 11:05:32 Desc Main Document Page 22 of 53

For	m 4562 (2021)	BOYS MECH	IANICAL I	NC										The or	19	Page 2
Pa	rt V Listed	Property (In	clude automo	biles, cer	rtain othe	er vehic	les, cer	tain a	aircra	aft, and	proper	ty used	for ente	rtainme	nt,	-
	Note: Fo	on, or amusement or any vehicle for (a) through (c)	or which you a	are using	the stan	dard m	ileage r	ate o	or de	ducting	lease (	expense	e, compl	ete <b>onl</b> y	124a, 2	4b,
9		1 A – Deprecia									imits fo	or passe	enger au	tomobil	es.)	
24	a Do you have evidend	ce to support the bu	usiness/investme	nt use clair	ned?		Yes		No	24b If "	Yes,' is t	he eviden	ce written	?	Yes	No
2-01	(a) Type of property (list vehicles first)	(b)  Date placed in service	(c) Business/ investment use percentage	Cos	d) st or basis	(busin	(e) for depred ness/inves use only)		ı	(f) Recovery period		(g) lethod/ nvention		(h) preciation eduction		(i) Elected ction 179 cost
25		L iation allowance	e for qualified	listed pr	operty pl	laced in	service	e dur	ing ti	he tax y	ear an	d				N. A. B. C.
-	used more than	50% in a qual	ified business	use. Se	e instruc	tions					** *** *	25				
26	Property used r	The second second second			22 425 42	_	1.0		_	<b>5</b> 0	1000	DD 1111				
	12 GMC 350 06 ISUZU	2/24/17 1/02/18	100.0		5,669.		1,2	54.		5.0		DB HY		144	1.	
-	15 ISUZU	1/02/18	100.0		5,000. 0,000.					5.0		DB HY			-	
-	Property used 5								<u> </u>	5.0	200	DB HY				
	r roperty asca s	070 07 1033 117 0	quanned bus	3111C33 U3	C.		300				7	1.9-2-4				
-				W 1920-1			-		0.0 - 0.0	- W					- 60	
		and the second second		S. Julian Self			-	-		EV///iese						
28	Add amounts in	column (h), lin	nes 25 through	27. Ent	er here a	ind on I	ine 21.	page	1			28				
29	Add amounts in													29	)	
					B – Info											
Con	nplete this section our employees, fi	for vehicles us	sed by a sole	proprieto	or, partne	er, or ot	her 'mo	re th	an 5	% owne	r,' or r	elated p	erson. I	f you pr	ovided	vehicles
to y	our employees, fi	rst answer the	questions in S	Section C	to see i	f you m	eet an	exce	ption	to com	pleting	this se	ction for	those v	vehicles	•
30	Total business/i during the year	(don't include		Veh	a) icle 1	( <b>I</b> Vehi	o) cle 2	V	(c) ehic			d) cle 4		e) icle 5	Veh	(f) icle 6
nenen	commuting mile															
31	Total commuting mi															
32	Total other pers miles driven				1											
33	Total miles drive lines 30 through	en during the ye	ear. Add													The same of the same
	mios oo unoagn	94		Yes	No	Yes	No	Ye	s	No	Yes	No	Yes	No	Yes	No
34	Was the vehicle during off-duty h	available for p	ersonal use													
35	Was the vehicle than 5% owner	used primarily or related perso	by a more on?													
36	Is another vehic personal use?															
-	personal ass		- Questions	for Em	olovers V	Vho Pro	ovide Ve	ehicle	es fo	r Use by	/ Their	Emplo	vees			
Ansı	wer these question	ns to determine	e if you meet		_						50			who <b>are</b>	n't more	e than
SURGEOUS S	2000 100 100 100 100 100 100 100 100 100	The second of the second secon			letter of the					Sand and San					Yes	No
3/	Do you maintain by your employe										g com	muung, ·····				
38	Do you maintain employees? See	a written police the instruction	y statement t ns for vehicles	hat prohi used by	bits pers	onal us te office	e of vel ers, dire	nicles ectors	s, exe	cept cor 1% or n	nmutin	g, by yo	our			
39	Do you treat all	use of vehicles	by employee	s as pers	sonal use	?					saa vas			101 10201		
40	Do you provide a vehicles, and re-	more than five tain the informa	vehicles to yo ation received	ur emplo ?	yees, ob	tain inf	ormatio	n fro	m yo	our empl	oyees	about ti	he use o	of the		
41	Do you meet the <b>Note:</b> If your ans	e requirements swer to 37, 38,	concerning qu 39, 40, or 41	ualified a is 'Yes,'	utomobil don't cor	e demo mplete	nstratio Section	n us B fo	e? S r the	ee instri covere	uctions d vehic	les.				
Pai	rt VI Amortiz	zation			077-237	- W/W				The second second						
1 41	C VI   / MITOR CI.	(a)			(b)		(c)			(d			(e)		(f)	
	Desc	ription of costs		Date ar	mortization egins		Amortizat amount			Coo		ре	ortization eriod or rcentage		Amortizati for this ye	
42	Amortization of	costs that begin	ns during you	r 2021 ta	x year (s	see inst	ructions	s):					2224			
							12.						Paul			
43	Amortization of		10.5%		10501						***	607 517 5	43			
AA	Total Add amo	unts in column	(f) See the i	nstruction	ns for wh	nere to	report				grand grand	process process of	44	1		

### Case 24-41698 Doc 10 Filed 07/05/24 Entered 07/05/24 11:05:32 Desc Main Document Page 23 of 53

orm	4562 (2021)	BOYS MECH	ANICAL IN	IC									1000	<u> </u>	Page 2
Parl	V Listed	Property (Inc	lude automob	iles, cert	ain other	rvehicle	s, certa	in airc	craft, and	property	used f	or enter	tainmen	ıt,	
	recreation Note: Fo	n, or amuseme	nt.) r which you a	re using t	the stand	dard mile	eage ra	te or o	deducting icable.	lease ex	rpense,	comple	te <b>only</b>	24a, 24t	ο,
	Section	A – Depreciat	ion and Other	r Informa	tion (Ca	ution: Se	ee the i	nstruc	tions for i	imits for	passer	nger aut	omobile	s.)	
24 a	Do you have evidend						Yes		o 24b lf '	Yes,' is th	e evidenc	e written?.		Yes	No
	(a) Type of property list vehicles first)	(b)  Date placed in service	Business/ investment use percentage	(d Cost other b	) .or	Basis fo	(e) or deprecia ss/investro se only)		(f) Recovery period	Me	( <b>g)</b> ethod/ vention	Depr	(h) eciation luction	El sect	(i) lected tion 179 cost
25	Special deprec	ation allowance	for qualified	listed pro	perty pl	aced in s	service	during	the tax y	ear and					
	used more than	150% in a qual	ified business	use, See	einstruct	tions					25				
OF ISPOSAN	Property used i		(Company Company Compa	1997/77	E1000 (100 NO. 20)				5.0	2001	DB HY	<u> </u>			
	6 ISUZU	1/02/18	100.0		,000.	-			5.0	-	DB HY				
	1 CHRYSLE	3/27/21	100.0		,255.	-			5.0		DB HY				
202	1 RAM PRO Property used 5	3/27/21							3.0	200	, , , , , , , , , , , , , , , , , , ,				
21	Property used :	00% 01 1633 111 8	quanned bus	111033 430											
	<del>-</del>														
28	Add amounts in	column (h), lir	nes 25 through	27. Ente	er here a	and on li	ne 21,	page 1			28				And Land
29	Add amounts in	n column (i), lin	e 26. Enter he	ere and o	n line 7,	page 1.							. , 29		
om	plete this sectio our employees, f	n for vehicles u	sed by a sole	Section proprieto	<b>B</b> – Into or, partne	er, or oth	on Use ner 'mo	e or ve	nicies n 5% own	er,' or re	elated p	erson. It	f you pr	ovided v	vehicle
o yo	ur employees, f	irst answer the	questions in S	Section C	to see i	if you me	eet an e	except	ion to con	npieting	triis se	T	uiose v		
30	Total business	(don't include		Veh	a) icle 1	<b>(b</b> Vehic		Ve	(c) hicle 3		d) cle 4		<b>e)</b> cle 5		f) cle 6
21	Total commuting m	es)					0.000								
	Total other per		nuting)												
33	Total miles driv	ven during the y	ear. Add												
	lines 30 triroug	h 32	***********	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34	Was the vehicl during off-duty	e available for phours?	personal use												
35	recognización productivos	r or related pers	son?												
36		icle available fo													
	•	Section	C - Question	s for Em	ployers	Who Pro	ovide V	ehicle	s for Use	by Their	r Emplo	yees		120	100
Ansv	wer these questi owners or relate	ons to determine	ne if you meet	an excep	ption to	completi	ing Sec	tion B	for vehicl	es used	by emp	oloyees	who are	en't more	e than
NO MESSAGE	Do you mainta			that arch	ibite all r	nersonal	use of	vehic	les includ	ina com	mutina.			Yes	No
	by your employ	/ees?						er erer i							
38	Do you mainta employees? Se														
39	Do you treat al	I use of vehicle	s by employe	es as per	sonal us	e?						e kies mas e	. 6 10		
		etain the inform	nation receive	a <i>?.</i>								*****			
41	Do you meet the Note: If your a	ne requirements nswer to 37, 38	concerning of 39, 40, or 4	ualified a	automob ' don't co	ile demo omplete	nstration Section	n use B for	? See ins the cover	tructions ed vehic	s cles.			15,1	
Pai	t VI Amort	ization													
	De	(a) scription of costs			(b) amortization pegins	1	(c) Amortiza amoun			(d) Code ection	p	(e) nortization period or ercentage		(f) Amortizati for this ye	
42	Amortization of	of costs that beg	ins during yo	ur 2021 ta	ax year i	(see inst	ructions	s):						***	
	A VECUSIONES AND STREET, STREE	particle province control and the control of the co	ACCURACIO DE LA CASA DEL CASA DE LA CASA DE					inex							
					X							lyperas-			
43		of costs that be													
44	Total. Add an	nounts in colum	n (f). See the	instruction	ons for w	vhere to	report.					. 44	1		10 (000

### Case 24-41698 Doc 10 Filed 07/05/24 Entered 07/05/24 11:05:32 Desc Main Document Page 24 of 53

	.=co. (0001)	BOYS MECH	ANTCAT TA	JC						10.	1		Contro		Page 2
	4562 (2021)	Property (Inc	lude automob	iles, certa	in other v	vehicles	s, certai	n air	craft, and p	roperty	used fo	r enterta	ainment	,	
art	recreation	n, or amuseme	nt.)	1100, 00.10					المطابحاتما	0260 AV	nansa	complete	e only 2	24a. 24b	
	Note: Fo	r any vehicle fo	r which you a	re using the	ne standa	ard mile nd Sect	age rat	e or fapp	licable.	ease ex	pense,	complet			
	columns	(a) through (c) A – Depreciat	ion and Othe	r Informat	ion (Caut	tion: Se	e the ir	nstruc	ctions for in	mits for	passen	ger auto	mobiles	5.)	
	Section	ce to support the bu	cinoss /investmen	nt use claime	ed?	Γ	Yes		lo 24b If "Y	es,' is the	evidence	written?.	1000 to	] , e s	No
24 a [	Do you have eviden		5/4/2545	(d)		1 MA 1	(e)		(f)	(	g)		h)		i) cted
_	(a) ype of property	(b) Date placed	(C) Business/	Cost	or		r deprecia		Recovery		thod/ ention		ciation		on 179
(li	st vehicles first)	in service	investment use percentage	other b		us	ss/investm se only)		(4)	500	i i			С	ost
0=	Cassial danrac	iation allowance	Committeed	listed pro	perty plac	ced in s	service	durin	g the tax ye	ear and	25			4 - 4	
	ucod more that	n 50% in a qual	ified business	use, see	mstructio	ons					25				
26	Property used	more than 50%	in a qualified	business	use:						ЭВ НҮ			1	
	1 RAM PRO	3/27/21	100.0	29	,255.				5.0		OB HY			1	
	1 CHRYSLE	4/06/21	100.0	29	,255.				5.0	2001	וו טע		100		
									200	-					
27	Property used	50% or less in a	a qualified but	siness use	;; 					T					
										1-					
	- W								110	1		1 11 11 11 11 11			
		No. of the last	lL	. 07. 5.4		ad on lie	no 21 r	nage	1	NO SOCIETY OF	28				
28	Add amounts i	n column (h), lir	nes 25 throug	h 2/. Ente	er nere ar	10 011 111 2202 1	116 21, }	Jage	he and the se			*** *** ***	. 29		
_		n column (i), lin		C 1:	D Infor	mation	On HISE	OI V	enicies						
		on for vehicles u	2.0					227	=0/	er.' or re	elated p	erson. It	you pro	ovided v	ehicles
Com	plete this section	on for vehicles u first answer the	used by a sole auestions in	Section C	to see if	you me	eet an	excep	tion to con	npleting	this se	ction for	those v	ehicles.	
o yo	ur employees,	mst driswer the	4		20	(b			(c)	(0		(6	2)	(f Vehi	)
30	Total business	linvestment mil	les driven		a) icle 1	Vehic	cle 2	V	ehicle 3	Vehi		Vehi	cle 5	Vehic	cle 6
	during the vea	r (don't include		50.754.00		0.00								Lagran Car	
21		iles)													
31	Total commuting	miles driven during rsonal (noncom	muting)												
32	Total other pe	rsonal (noncom											-		
33		iven during the													
33	lines 30 throu	gh 32			+		N.	Ye	s No	Yes	No	Yes	No	Yes	No
				Yes	No	Yes	No	Te	is NO	163	110	103			in the same of the
34	Was the vehic	cle available for y hours?	personal use		1 1										
	25-7	cle used primari			1 1										
35	than 5% owner	er or related per	rson?												
36	Is another vel	nicle available fo	or												
-	personal use:	)		·		All Du	a, sida V	obiol	oc for Use	hy Thei	r Emplo	ovees			
		Section tions to determi	C — Questio	ns for Em	ployers V	Nho Pro	ing Sec	enici	B for vehicle	es used	bv em	plovees	who are	en't more	e than
Ans	wer these ques	tions to determi ed persons. See	ne if you mee	et an exce	ption to c	ompiet	ing Sec	, LIOII	D IOI VEINO	05 4504	~,				
											tina			Yes	No
37	Do you mainta	ain a written pol	licy statement	t that proh	ibits all p	ersona	I use of	vehi	cies, includ	ing con		,	** ***		
00000001	by your emplo	yees?	lia, atataman	that prob	ihite nare	onal us	e of ve	hicle	s. except c	ommutir	ng, by y	our			
38	Do you mainte employees? S	ain a written pol See the instructi	ons for vehicl	es used b	y corpora	te offic	ers, dire	ector	s, or 1% or	more o	wners.				
	De visu troot o	all use of vehicle	es by employe	es as ner	sonal use	e?	sea coma ver	04 <b>4</b> 00 <b>0004</b> 00					*****		
39 40	200 M	CONTRACTOR PROGRAMMENT	Controlled to	Laur amal	avonc at	atain int	formation	on fre	m vour em	nlovees	about	the use	or the		
40	vehicles, and	retain the inform	nation receive	zu:	a new time to										Service to
41	Do you meet	the requirement	s concerning	qualified a	automobil	le demo	onstratio	on us	se? See ins	truction	s			V	
	Note: If your	answer to 37, 38	8, 39, 40, or 4	11 is 'Yes,	' don't co	mplete	Section	n B fo	or the cover	ed vehi	cies.				
Pa	rt VI Amoi	tization								11920		270.40			
William =		(a)		D-1	(b)		(c) Amortiza	hla		(d) Code	Ar	(e) nortization		(f) Amortizati	on
	D	escription of costs			amortization begins		amoun			ection	1	period or		for this ye	ar
				-				4	1		po	ercentage			2111 127
42	Amortization	of costs that be	gins during yo	our 2021 t	ax year (	see inst	truction	s):							
											_		-		
												-1-22-	-		
43	Amortization	of costs that be	egan before y	our 2021 t	ax year.			2002 20			000 000 C	43			
44	Total. Add a	mounts in colun	nn (f). See th	e instruction	ons for w	here to	report.	1111				. 44		orm 456	2 (201

021	Federal Statements	Page
	BOYS MECHANICAL INC	
Statement 1 Form 1120S, Line 5 Other Income Rebate Income	\$ Total <u>\$</u>	64,854. 392,823. 457,677.
Statement 2 Form 1120S, Line 19 Other Deductions		
Amortization. Auto and Truck Expense. Bank Charges. cash to accrual adjust. cash to accrual adjust. cash to accrual adjust. Consulting Expense. Credit Card Fees. Dues and Subscriptions. Education. Employee Relations. Finance Charges. Insurance. Legal and Professional. Meals. Office Expense. Outside Services. Payroll Service Fees. Postage. Printing. Recruiting. Software. Technology. Telemarketing Expense. Telephone. Tools. Travel. Uniforms.	Ş Total ₹	4,123. 92,965. 268,221. 3,222. 13,66425,115. 4,991. 193,017. 100,975. 7,977. 3,626. 5,756. 5,894. 276,383. 78,556. 2,680. 24,505. 4,595. 5,440. 3,009. 7,248. 16,989. 61,003. 11,758. 8,350. 21,067. 12,468. 2,452. 17,684. 4,227. 1,237,730.
Statement 3 Form 1120S, Schedule K, Line 1 Charitable Contributions  Cash Contributions - 60%	2a         Limitation	2,163. 2,163.

#### 2021 Federal Statements

Page 2

#### **BOYS MECHANICAL INC**



Statement 4
Rev. Proc. 2021-48 Information
Forgiveness of Paycheck Protection Program Loans

BOYS MECHANICAL INC 81-5280009 490 VILLAUME AVE #300 SOUTH ST PAUL, MN 55075

Applying section 3.01(3) of Rev. Proc. 2021-48 for taxable year 2020. Tax-exempt income from PPP forgiveness treated as received/accrued: \$583,800. Forgiveness of the PPP loan has been granted as of the date the return is filed.

Applying section 3.01(3) of Rev. Proc. 2021-48 for taxable year 2021. Tax-exempt income from PPP forgiveness treated as received/accrued: \$484,300. Forgiveness of the PPP loan has been granted as of the date the return is filed.

Statement 5 Form 1120S, Schedule K, Line 17d Other Items and Amounts

Gross Receipts for Section 448(c) \$ 5,083,181.

Statement 6 Form 1120S, Schedule L, Line 6 Other Current Assets

	_	Beginning	_	Ending
DUE FROM BOYS ELECTRIC  DUE FROM BOYS PLUMBING  DUE FROM BRAINERD  DUE FROM CAPE CORAL  DUE FROM CONSULTING  DUE FROM DALLAS SERVICE TODAY LLC  DUE FROM EMPLOYEES  PREPAID HEALTH INSURANCE  PREPAID RENT	\$	0. 0. 0. 0. 2,625. 283. 0.	\$	60,000. 69,702. 37,906. 69,587. 164,886. 66,028. 0. 15,448. 5,961.
IOLAI	P	2,300.	Y	400,010.

Statement 7 Form 1120S, Schedule L, Line 18 Other Current Liabilities

	B	<u>eginning</u>	Ending
401K WITHHOLDING/MATCH CREDIT CARD LIABILITY DUE TO BOYS ELECTRIC LLC DUE TO BOYS PLUMBING. DUE TO TELEMARKETING. PAYROLL CLEARING. Total	\$	9,813. 11,771. 0. 0. 0. 0. 21,584.	\$ 1,820. 52,528. 359,206. 202,000. 3,242. -299. 618,497.
	_		

2021	Federal Statements	Page
	BOYS MECHANICAL INC	<b>815700</b>
Statement 8 Form 1120S, Schedul Income On Books No Nontaxable EIDL P Paycheck Protecti	Advance (Grant) and Other Assistanceon Program Loan Forgiven	1,068,100.
	Tota	1 \$ 1,102,700.
Statement 9 Form 1120S, Schedul Other Additions	le M-2, Column A, Line 3	
Interest Income	Tota	. 2,427. 1,068,100.
Statement 10 Form 1120S, Schedul Other Reductions	le M-2, Column A, Line 5	
Contributions	Tota	\$ 2,163. 1 \$ 2,163.
Statement 11 Form 1125-A, Line 5 Other Costs		
Financing Discour Permits Subcontractor	Tota	114,028. 21,813. 15,871. 9,429.

Filed 07/05/24 Entered 07/05/24 11:05:32 Desc Main Case 24-41698 Doc 10 Document Page 28 of 53





#### 2021 M8, S Corporation Return

Tax	year beginning (MM/DD/YYYY) 01012021 and ending (MM/DD/YYYY) 12312021	_
	YS MECHANICAL INC SERVICETODAY!  Federal ID Number Mir	nnesota Tax ID
49 Maili	O VILLAUME AVE #300   Former name, if changed since 2020	1
87	e an X in all that apply:	
	Composite Financial Qualified Substraction	stallment Sale of Pass- rough Assets or Interests
	Public Pass-through Entity Law (PTE) Tax 86-272	
1	S corporation taxes (place an X in all that apply):	
	Federal Schedule D taxes Passive income Round amounts to nearest whole dollar	
	□ LIFO recapture	(enclose computation)
2	Minimum fee from M8A, line 9 (see M8A instructions, pg. 9)	(enclose M8A)
3	Pass-through Entity Tax	(enclose Schedule PTE)
4	Composite income tax for nonresident shareholders	(enclose Schedules KS)
5	Minnesota income tax withheld for nonresident shareholders.  If you received Form AWC from a shareholder, check box:  5	(enclose Forms AWC)
6 7	Add lines 1 through 5  Employer Transit Pass Credit not passed through to shareholders,  limited to the sum of lines 1 and 2 above (enclose Schedule ETP)	
8	Film Production Tax Credit, limited to the sum of lines 1 and 2 above	W
9	Enter the credit certificate number: TAXC  Tax Credit for Owners of Agricultural Assets not passed through to shareholders, limited to the sum of lines 1 and 2 above  Enter the certificate number from the certificate you received from the Rural Finance Authority:	
	AO	
10	Add lines 7 through 9	
11	Subtract line 10 from line 6 (if result is zero or less, leave blank)	630
12	Minnesota Nongame Wildlife Fund donation (see instructions, pg. 4).  This will reduce your refund or increase your tax	×
	Add lines 11 and 12	630
	1112 MNSA0101L 10/29/21 Continued	I next page

#### 2021 M8, page 2



	BOYS MECHANI	CAL INC	E Laure No.	Minnesota Tax ID
Nam	e of Corporation		Federal ID Number	
				Round amounts to nearest whole dollar
			=	
15	Estimated tax and/or extension paym	nents made for 2021		
			5	16 🔳
16	Add lines 14 and 15		A 4.344 Max Deep case east took too constitute too but	T 12 D
4-7	Tandus If line 12 is more than line	16 subtract line 16 from line	a 13	17 🔳630
18	Penalty (see instructions, pg. 6)		3 to account the to \$5.55.00 for an	18 🔳
19	Interest (see instructions, pg. 7)			
		full and they follow Sol	hedule EST)	1 <u>0</u>
20	Additional charge for underpayment	of estimated tax (attach sci	nedule L31).	
24	ARACHNI DUE If you entered an ar	nount on line 17, add lines 1	17 through 20	21 🔳640
21				
	Payment method: Electroni	c (see inst., pg. 2), or X	Check (see inst., pg. 2)	
	15 - 15 - 15 - 15 - 15 - 15 - 15 - 15 -			
22	Overpayment. If line 16 is more than the	ne sum of lines 13 and	22 🗷	0
	18 through 20, subtract lines 13 and	18 through 20 from line 16.		
	oo t lead to	rour 2022 potimated tax	23 🔳	
23	Amount of line 22 to be credited to y	Our 2022 estimated tax		
0.4	DEELIND Subtract line 23 from line	22	24 🔳	
24	REFUND. Subtract line 23 from line	Zim an that the transfer to the		
25	To have your refund direct deposited	d, enter the following. Other	wise, you will receive a check.	
Ac	count type:			
<u> </u>	1 🗀			
	☐ Checking ☐ Savings ☐ ☐ Pouting	number	Account number (use an account not ass	ociated with any foreign banks)
	Routing	Humber		
			Date (MM/DD/YY	(YY) Officer's Daytime Phone
Sig	nature of Officer		Date (MINIOD) 11	(ii)
-		Email Address for Correspond	tence if Desired This Email Addre	ess belongs to:
Prir	nt Name of Officer	Email Address for Correspond		Paid Preparer Other:
			Employee	Paid Preparer Other:
Τ/	OSH RUZA		9	
_	d Preparer's Signature	Preparer's PTIN	Date (MM/DD/Y)	YYY) Preparer's Daytime Phone
	29 23			
Inc	clude a complete copy of federal Fo	rm 1120S, Schedules K ar	nd K-1,	
	d other federal schedules		Lauthorize	e the Minnesota Department of Revenue to discuss
Ma	ail to: Minnesota S Corporation Inco	me Tax	X this tax re	turn with the preparer.
	Mail Station 1770		I do not w	ant my paid preparer to file my return electronically.





### 2021 M8A, Apportionment and Minimum Fee

All S corporations must complete M8A to determine its Minnesota source income and minimum fee. See M8A instructions beginning on page 9. Enclose a copy of your balance sheet.

	A In Minn.	B Total (carry to 5 decimal places)	C Factors (A ÷ B)
Property  1 a Average value of inventory	<u>235661</u> <u>409193</u>		
c Average value of land owned	644854		
2 Capitalized rents paid by S corporation (gross rents paid x 8)			
Payroll  4 Total payroll, including officers'  compensation			
Sales 5 Sales (including rents received)	<u>5080754</u> 7.)	5080754	1.00000
Minimum Fee Calculation 6 Total of lines 3, 4 and 5 in column A 6 ■			
7 Adjustments (see instructions, page 8) 7  8 Combine lines 6 and 7 8	7070227	(Identify pass-through entity and enc	lose schedule.)
9 Minimum fee (determine using the amount on line 8 and the table below)	630	Enter this amount on line 2 of your F	orm M8.

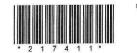
Minimum Fee Table	
If line 8 of M8A is:	your minimum fee is:
Less than \$1,050,000	\$0
\$1,050,000 to \$2,089,999	
\$2,090,000 to \$10,479,999	\$630
\$10,480,000 to \$20,959,999	\$2,090
\$20,960,000 to \$41,909,999	
\$41,910,000 or More	



## **2021 Form EST, Additional Charge for Underpayment of Estimated Tax** For Trusts (Form M2), Partnerships (Form M3) and S Corporations (Form M8)

BOYS MECHANICAL INC			109	4000027	
Name of Trust, Partnership or S corporation		FEIN		Minnesota Tax ID N	umber
Poquired Annual Payment					630
1 Minnesota tax for 2021 (from line 22 of Form M2; line 10 of Form	M3; or	line 11 of Form M	8)	1	630
2 Minnesota withholding and credits for 2021 (see instructions)				2	
3 Subtract line 2 from line 1 (if result is less than \$500, stop here; y	ou do i	not owe an addition	nal charge)	3	630
					F 67
4 Multiply line 1 by 90% (0.90)	E 20 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			4	307
	£ [	Ma or line 0 of For	m M8)		
5 Minnesota income tax for 2020 (from line 20 of Form M2, line 8 of If you did not file a 2020 return or filed a 2020 return for less than	a full	12-month period. sl	kip line 5		
and enter the amount from line 4 on line 6			 		
6 Required annual payment. Enter amount from line 4 or line 5, wh	icheve	r is less		6	307
If line 6 is less than or equal to line 2, stop here; you do not ow	e an ac	dditional charge.	OU LIEA		
<ul> <li>If line 6 is more than line 2, continue with line 7 or line 13, depe</li> </ul>	riaing (	on which method y	ou use.		
Optional Short Method (see instructions to determine which method	od to us	se)			
7 Estimated tax payments you made for 2021.					
				•	
8 Add line 2 and line 7.					<u> </u>
9 Total underpayment for the year. Subtract line 8 from line 6 (if result is zero or less, stop here; you do not owe an additional of	harnel		no anno Anno Posta area anno	9	
(if result is zero or less, stop here, you do not owe an additional o	narge).				
10 Multiply line 9 by 2% (0.02)				10	
11 • If the amount on line 9 will be paid on or after the regular due d	late for	filing your return, e	nter 0.		
<ul> <li>If the amount was paid before the regular due date, use the following</li> </ul>	lowing	computation and		12020 12020	
enter the result on line 11: amount on line 9 X number of days paid before	the regu	lar due date X .00008	2	11	
12 Additional Charge. Subtract line 11 from line 10. Enter result here and on line 32 of Form M2, line 17 of Form M3	or line :	20 of Form M8		12	
Enter result here and on line 32 or on Maz, line if six six me		Α	В	С	D
Regular Method		April 15, 2021	June 15, 2021	Sept. 15, 2021	Jan. 15, 2022
13 Enter 25% (0.25) of line 6 in each column.	13	141_	142	142	142
14 Credits. See instructions.	22				
<ul><li>14 Credits. See instructions.</li><li>15 Overpayment. If line 14 is more than line 13, subtract line 13</li></ul>	14	<u> </u>			
from line 14. Enter the result here and add it					
to line 14 in the next column.	15				
1 If I'm 44 is less than I'm 42					
subtract line 14 from line 13	16		142	142	112
17 Enter the date of payment or the regular due date for filing your return, whichever is earlier (see instructions)	17	03152022	03152022	03152022	03152022
18 Number of days between the navment due date					
and the date on line 17	18	334	273	181	56
				0.49589	0.15342
19 Divide line 18 by 365. The result is a decimal.	19	0.91307	0.74793	_0,49309_	0.13342
			0.03740	0.02479	0.00767
20 Multiply line 19 by 3% (0.03). Enter as a decimal	20				
<b>21</b> Multiply line 20 by line 16	21	3.88	3.18	2.11	0.65
22 Additional Charge, Add line 21, columns A-D.				1900mm411	10
Enter result here and on line 32 of Form M2, line 17 of Form M3	or line 2			22	10
You must include this schedule with your Form M2, M3 or M8.		1112			MNSA1401L 10/15/21





## 2021 KS, Shareholder's Share of Income, Credits and Modifications

		and provide Schedule I or credits, or all partne					innesota snarenoider	wno nas	
-		$\frac{0.00120}{0.00120}$			(MM/DD/YY		12312021		Amended KS:
							2.		
Shr	areholder's Federal ID or S	Social Security Number	1100		S Corporation	n's Fe	deral ID Number S C	orporatio	n's Minnesota Tax ID
	ENT R BOLL	oolar occurry manage			1.( <del></del>		HANICAL INC	•	
	areholder's Name				S Corporation				
7 -	75 WELCOME	ROAD			490 VI	LLZ	AUME AVE #30	0	
	ling Address			==3	Mailing Addr	ess			
NE	W GERMANY	<u>MN</u>	55367		SOUTH	ST	PAUL	MN	55075
City	ľ	State	ZIP Code		City			State	ZIP Code
Ent	tity of Shareholder	X Individual	Estate			Share	eholder's percentage o	f	
	ace an X in one box):	Trust	Exempt (	Organizatio	on	stock	ownership for tax yea	r:	100
s-co Mo	orporation elected PTE tax.		st whole dollar.						Form M1 filers, include on:
		on-Minnesota state and							M1M, line 1
		n arriving at s corporatio				2	2		M1MB, line 2
3	Expenses deducted the (other than interest or	at are attributable to inco mutual fund dividends fro	ome not taxed by om U.S. bonds)	y Minnesota	<b>1</b>	3 🔳			M1M, line 3
4	100% of shareholder's	pro rata share of federa	bonus deprecia	ation		4 🔳	117020		M1MB, see line 1 inst.
5	Foreign-derived intang	ible income (FDII) deduc	tion			5 🔳	£	=====	M1MB, line 3
6	Special deduction unde	er section 965		AND ASSESSED IN COMMENTAL OF THE SECOND COMMENTS OF THE SECOND COMME		6 🔳	( <del></del>		See inst.
7a		gross profit from installn			7	7a 🔣		NA	M1AR, line 1
7b		installment sale income ctions)			7	<b>7</b> b 🔳	9 <del></del>	· · · · · · · · · · · · · · · · · · ·	M1AR, line 3
8	Addition due to federal (Schedule KSNC, line 3	changes not adopted by	Minnesota			8 🗏	1340_		
9	This line intentionally le	eft blank		i koroj korov korov o		9 🔳	12	-	
10	This line intentionally le	eft blank		) + * * * * * * * * * * * * * * * * * *		0 📰	8		
11	This line intentionally le	eft blank				1 🗏			
12	This line intentionally le	eft blank				2 🔳	X <del>-</del>	<del></del>	
13	This line intentionally le	eft blank	CHARRY KICK CRA CRA			3 🔳	( <del></del>		
14	NO. 64 THE ST. 1900 VINE TO	ernment bond obligations Il return that are attributa Shareholder	ble to this incon			4 🔳	p <del>et a maybe c</del>		M1M, line 14

#### 2021 KS, page 2

KENT R BOLL



	areholder's Name	Ψ,	Shareholder's Federal ID or	Social Security Number
31.13	OYS MECHANICAL INC	Character Committee Commit	E STATE OF THE STA	
S	Corporation's Name	S Corporation's Federal ID Number	S Corporation's Minnesota I	D Number
15	Deferred foreign income (section 965)	15		M1MB, line 18
16	Global intangible low-taxed income (GILTI)	16 🔳 _		M1MB, line 19
17	Disallowed section 280E expenses of medical cannabis	s manufacturers		M1MB, line 17
18	Subtraction due to federal changes not adopted by Minr (Schedule KSNC, line 32 as a positive number)	nesota 18 🔳 _		
19	This line intentionally left blank		- F. W	
20	This line intentionally left blank	20		
21	This line intentionally left blank	21		
22	This line intentionally left blank			
23	This line intentionally left blank	23 🔳 _		
24	Credit for increasing research activities	24 ■		M1C, line 13
25	Film Production Tax Credit	25 🔳		M1C, line 11
	Enter the credit certificate number: TAXC			
26	Tax Credit for Owners of Agricultural Assets	26 ■		M1C, line 12
	Enter the certificate number from the certificate received Rural Finance Authority:			MTO, line 12
	AO			
27	Credit for historic structure rehabilitation	27 🔳		M1REF, line 6
	Enter National Park Service (NPS) number			
28	Employer Transit Pass Credit	28		M1C, line 5
29	Enterprise Zone Credit	29 🔳		M1REF, line 7
30	Pass-Through Entity Tax Credit. If the pass-through entit satisfies the shareholder's filing requirement, check this			(see instructions)
31	Minnesota backup withholding	31 🔳		M1W, line 7, col C
Rel	ating to Alternative Minimum Tax			
	Intangible drilling costs	32 🔳		Lines 32-35 are used to
33	Gross income from oil, gas and geothermal properties	33 🔳		compute M1MT, lines 6 and 7. See M1MT instructions for details.

1112

Shareholder 1

MNIZ0512L 11/09/21

#### 2021 KS, page 3



KE	ENT R BOLL		E Company of the Company	
	reholder's Name		Shareholder's Federal ID or Soci	al Security Number
BO	DYS MECHANICAL INC		4	State of the state
	prporation's Name	S Corporation's Federal ID Number	S Corporation's Minnesota ID No	umber
34	Deductions allocable to oil, gas and geothermal pro	perties		
35	Depletion.	35■		
	nnesota Portion of Amounts From Federal Sched Minnesota source gross income			info only (see inst.)
	Ordinary Minnesota source income (loss) from trade or business activities.			M1NR, line 6, col B
38	Income (loss) from Minnesota rental real estate and other Minnesota rental activities	38 🔳		M1NR, line 6, col B
39	Interest income	39 ■		M1NR, line 2, col B
40	Ordinary dividends	40		M1NR, line 2, col B
41	Royalties	41 🔳		M1NR, line 6, col B
42	Net Minnesota short-term capital gain (loss)	42	S 200 March 200	M1NR, line 4, col B
43	Net Minnesota long-term capital gain (loss)			M1NR, line 4, col B
44	Section 1231 Minnesota net gain (loss)	44 🔳 .		M1NR, line 4 or 8, col E
45	Other Minnesota income (loss). (Describe type of in or include separate sheet:	)		M1NR, line 8, col B
46	Section 179 expense deduction apportionable to Mi	nnesota	- Alexandra - Alex	M1NR inst, line 6, col B
47	S corporation's Minnesota apportionment factor (line 5, column C of M8A)	47 🔳 .		information only
	mposite Income Tax or Nonresident Withholding			
48	Minnesota source distributive income (see instruction	ons)		see schedule KS inst.
49	Minnesota composite income tax paid by S corporate shareholder elected composite income tax, mark an	Appropriated provides after the control of the cont		composite income tax
50	Minnesota income tax withheld for nonresident shar not electing to file composite income tax. If the share the state of the share of th	reholder		MAIN line 7 cel 0
	completed and signed a Form AWC, mark an X in the	nis box:		M1W, line 7, col C

**S corporations:** Include this schedule and copies of federal Schedules K and K-1 when you file your Form M8. **Shareholders:** Include this schedule when you file your Minnesota Form M1.

Shareholder 1

1112 MNIZ0512L 11/01/21

#### 2021 Schedule KSNC, Federal Adjustments

Minnesota has not adopted certain federal law changes enacted after December 31, 2018 that affect federal taxable income for tax year 2021. This schedule allows for any necessary adjustments required to file a state tax return.

Read the instructions before completing this schedule.

Tax y	ear beginning0101, 2021, ending12312021		
	IT R BOLL	Shareholder's Social Sec	urity Number
131-12-031-05-7-1	holder's Name  // S MECHANICAL INC	S Corporation's Minneso	a ID Number
	poration's Name S Corporation's Federal ID Number	\$ 31 32	Form M1 filers,
		Enter as a positive or negative, Round amounts to the nearest whole dollar.	include on:
Adju 1	stments to federal taxable income (FTI)  Exclusion for certain employer payments of student loans (CARES Act Sec. 2206)	1	M1NC, Line 10
2	Employee Retention Credit (CARES Act Sec. 2301)		
3	IRC Section 461 nonbusiness income.		
4	IRC Section 461 nonbusiness loss		
5	Modification for business interest limitation (CARES Act Sec. 2306)		
6	Qualified improvement property technical fix (CARES Act Sec. 2307)	6 🔳	M1NC, Line 17
7	Employer credit for paid medical leave and Employer payroll credit for required paid family leave (FFCRA Sec. 7001, 7003).	7	M1NC, Line 18
8	TCDTR and TCDTR20 basis and depreciation provisions (see inst. for TCDTR and TCDTR20	) Secs.) 8 📕	M1NC, Line 19
9	TCDTR and TCDTR20 credit provisions impacting basis and depreciation (see inst. for TCDTR and TCDTR20 Secs.)	9	M1NC, Line 20
10	TCDTR credit provisions impacting business expenses (TCDTR Sec. 111, 113)	10 🔳	M1NC, Line 21
11	Look-through rule for related controlled foreign corporations (TCDTR Sec. 145)	11 🔳	M1NC, Line 15
12	Employee retention credit for employers affected by qualified disasters (TCDTR Sec. 20:	3) 12	M1NC, Line 12
13	TCDTR20 basis and depreciation provisions (TCDTR20 Sec. 201, 202, 203, and 204)		
14	Restaurant revitalization grants (ARPA Sec. 9673).		
15	Temporary allowance of full deduction for business meals (COVIDTRA Sec. 210)	15 🔳13	40 M1NC, Line 2
16	This line intentionally left blank	16 🔳	
17	This line intentionally left blank	17 🗏	
18	This line intentionally left blank	18 🔳	
19	This line intentionally left blank	19 🔳	Harana B

2021 KSNC, page 2



KEI	NT R BOLL		
	holder's Name		Shareholder's Social Security Number
BO	YS MECHANICAL INC		
	poration's Name S Corporation's Federal ID Number		S Corporation's Minnesota ID Number
20	This line intentionally left blank	20	
21	This line intentionally left blank	21	
22	This line intentionally left blank	22	I
23	This line intentionally left blank	23	
24	This line intentionally left blank	24	
25	This line intentionally left blank	25 🗏	
26	This line intentionally left blank	26	
27	This line intentionally left blank	27	
28	This line intentionally left blank	28	
29	This line intentionally left blank	29 🔳	
30	This line intentionally left blank	30	I
31	Other adjustments to federal taxable income	31 🔳	M1NC, Line 22
32	Total lines 1-31. If the result is positive, enter it on Schedule KS, line 8.		
	If the amount is negative, enter it as a positive number on Schedule KS, line 18	32	1340

You must include this schedule when you file Schedule KS.



## S Corporation Return Payment

#### Pay by Check

If you are not required to pay electronically, you can use this voucher to pay by check.

- Make your check payable to "Minnesota Revenue."
- Print your Minnesota Tax ID number in the memo line of your check.
- Mail your payment and the voucher below to the address on the voucher.

Note: Your payment may be delayed if your voucher information is missing or incorrect. When printing the voucher, set your printer to "Actual size" (not "Shrink oversized pages").

The scan line is the most important part of the voucher. When submitting your voucher make sure the scan

- Is printed with 66 digits characters, symbols, or masking are unacceptable.
- Is not cut off or missing.

#### Pay Electronically

- Pay electronically from your bank account. Go to www.revenue.state.mn.us and type make a payment into the Search box. Choose Bank Account from the menu. We do not charge for this service.
- Pay by credit card or debit card. Go to www.revenue.state.mn.us and type make a payment into the Search box. Choose Credit or Debit Card from the menu. A third party processes these payments and charges a fee for this service.
- Pay by ACH credit transfer through your financial institution. Go to www.revenue.state.mn.us and type ACH Credit into the Search box.

MNSA0701L 09/02/21

Cut carefully along this line to detach. Your check authorizes us to make a one-time electronic fund transfer from your account.



1112

Preparer Tax Identification Number: S Corporation Return Payment BOYS MECHANICAL INC Minnesota Tax ID (required): 490 VILLAUME AVE #300 Federal ID: MN 55075 SOUTH ST PAUL 123121 Tax-Year End: Make check payable to: Minnesota Revenue Mail Station 1765, St. Paul, MN 55145-1765 Amount of Check: 640 00



### S Corporation Extension Payment

#### Pay by Check

If you are not required to pay electronically, you can use this voucher to pay by check.

- Make your check payable to "Minnesota Revenue."
- Print your Minnesota Tax ID number in the memo line of your check.
- Mail your payment and the voucher below to the address on the voucher.

Note: Your payment may be delayed if your voucher information is missing or incorrect. When printing the voucher, set your printer to "Actual size" (not "Shrink oversized pages").

#### Scan Line

The scan line is the most important part of the voucher. When submitting your voucher make sure the scan line:

- Is printed with 66 digits characters, symbols, or masking are unacceptable.
- Is not cut off or missing.

#### Pay Electronically

- Pay electronically from your bank account. Go to www.revenue.state.mn.us and type make a payment into the Search box. Choose Bank Account from the menu. We do not charge for this service.
- Pay by credit card or debit card. Go to www.revenue.state.mn.us and type make a payment into the Search box. Choose Credit or Debit Card from the menu. A third party processes these payments and charges a fee for this service.
- Pay by ACH credit transfer through your financial institution. Go to www.revenue.state.mn.us and type ACH Credit into the Search box.

MNSA0601L 09/02/21

Cut carefully along this line to detach. Your check authorizes us to make a one-time electronic fund transfer from your account.



1112

S Corporation Extension Payment

BOYS MECHANICAL INC

490 VILLAUME AVE #300 SOUTH ST PAUL

Make check payable to: Minnesota Revenue Mail Station 1765, St. Paul, MN 55145-1765

MN 55075

Amount of Check:

Preparer Tax

Federal ID:

Tax-Year End:

Identification Number:

Minnesota Tax ID (required):

123121

640 00



#### Pay by Check

If you are not required to pay electronically, you can use this voucher to pay by check.

- Make your check payable to "Minnesota Revenue."
- Print your Minnesota Tax ID number in the memo line of your check.
- Mail your payment and the voucher below to the address on the voucher.

**Note:** Your payment may be delayed if your voucher information is missing or incorrect. When printing the voucher, set your printer to "Actual size" (not "Shrink oversized pages").

#### Scan Line

The scan line is the most important part of the voucher. When submitting your voucher make sure the scan line:

- Is printed with 66 digits characters, symbols, or masking are unacceptable.
- Is not cut off or missing.

#### Pay Electronically

- Pay electronically from your bank account. Go to www.revenue.state.mn.us and type make a payment
  into the Search box. Choose Bank Account from the menu. We do not charge for this service.
- Pay by credit card or debit card. Go to www.revenue.state.mn.us and type make a payment into the Search box. Choose Credit or Debit Card from the menu. A third party processes these payments and charges a fee for this service.
- Pay by ACH credit transfer through your financial institution. Go to www.revenue.state.mn.us and type
   ACH Credit into the Search box

MNSA0314L 09/02/21

Cut carefully along this line to detach.

Your check authorizes us to make a one-time electronic fund transfer from your account.



Mail Station 1765, St. Paul, MN 55145-1765

1112

Amount of Check:

158 00

	Preparer Tax Identification Number:	ax Payment	S Corporation Estimated Tax
	Minnesota Tax ID (required):		BOYS MECHANICAL INC
	Federal ID:	MN 55075	SOUTH ST PAUL
123122	Tax-Year End:		Make check payable to: Minnesota Revenue

047000000000000000000123122000000489802700000000000000000001112



#### Pay by Check

If you are not required to pay electronically, you can use this voucher to pay by check.

- Make your check payable to "Minnesota Revenue."
- Print your Minnesota Tax ID number in the memo line of your check.
- Mail your payment and the voucher below to the address on the voucher.

Note: Your payment may be delayed if your voucher information is missing or incorrect. When printing the voucher, set your printer to "Actual size" (not "Shrink oversized pages").

#### Scan Line

The scan line is the most important part of the voucher. When submitting your voucher make sure the scan line:

- Is printed with 66 digits characters, symbols, or masking are unacceptable.
- · Is not cut off or missing.

#### Pay Electronically

- Pay electronically from your bank account. Go to www.revenue.state.mn.us and type make a payment into the Search box. Choose Bank Account from the menu. We do not charge for this service.
- Pay by credit card or debit card. Go to www.revenue.state.mn.us and type make a payment into the Search box. Choose Credit or Debit Card from the menu. A third party processes these payments and charges a fee for this service.
- Pay by ACH credit transfer through your financial institution. Go to www.revenue.state.mn.us and type ACH Credit into the Search box.

MNSA0314L 09/02/21

Cut carefully along this line to detach. Your check authorizes us to make a one-time electronic fund transfer from your account.



1112

S Corporation Estimated Tax Payment

BOYS MECHANICAL INC

490 VILLAUME AVE #300

SOUTH ST PAUL

MN 55075

Make check payable to: Minnesota Revenue

Mail Station 1765, St. Paul, MN 55145-1765

Identification Number:

Minnesota Tax ID (required):

Preparer Tax

Federal ID:

Tax-Year End:

123122

158 00

Amount of Check:



#### Pay by Check

If you are not required to pay electronically, you can use this voucher to pay by check.

- Make your check payable to "Minnesota Revenue."
- Print your Minnesota Tax ID number in the memo line of your check.
- Mail your payment and the voucher below to the address on the voucher.

Note: Your payment may be delayed if your voucher information is missing or incorrect. When printing the voucher, set your printer to "Actual size" (not "Shrink oversized pages").

#### Scan Line

The scan line is the most important part of the voucher. When submitting your voucher make sure the scan line:

- Is printed with 66 digits characters, symbols, or masking are unacceptable.
- Is not cut off or missing.

#### Pay Electronically

- Pay electronically from your bank account. Go to www.revenue.state.mn.us and type make a payment into the Search box. Choose Bank Account from the menu. We do not charge for this service.
- Pay by credit card or debit card. Go to www.revenue.state.mn.us and type make a payment into the Search box. Choose Credit or Debit Card from the menu. A third party processes these payments and charges a fee for this service.
- Pay by ACH credit transfer through your financial institution. Go to www.revenue.state.mn.us and type ACH Credit into the Search box.

MNSA0314L 09/02/21

Cut carefully along this line to detach. Your check authorizes us to make a one-time electronic fund transfer from your account.



1112

S Corporation Estimated Tax Payment

BOYS MECHANICAL INC

490 VILLAUME AVE #300

SOUTH ST PAUL

MN 55075

Make check payable to: Minnesota Revenue

Mail Station 1765, St. Paul, MN 55145-1765

Identification Number:

Minnesota Tax ID (required):

Federal ID:

Preparer Tax

Tax-Year End:

123122

Amount of Check:

158 00



#### Pay by Check

If you are not required to pay electronically, you can use this voucher to pay by check.

- Make your check payable to "Minnesota Revenue."
- Print your Minnesota Tax ID number in the memo line of your check.
- Mail your payment and the voucher below to the address on the voucher.

Note: Your payment may be delayed if your voucher information is missing or incorrect. When printing the voucher, set your printer to "Actual size" (not "Shrink oversized pages").

#### Scan Line

The scan line is the most important part of the voucher. When submitting your voucher make sure the scan line:

- Is printed with 66 digits characters, symbols, or masking are unacceptable.
- Is not cut off or missing.

#### Pay Electronically

- Pay electronically from your bank account. Go to www.revenue.state.mn.us and type make a payment into the Search box. Choose Bank Account from the menu. We do not charge for this service.
- Pay by credit card or debit card. Go to www.revenue.state.mn.us and type make a payment into the Search box. Choose Credit or Debit Card from the menu. A third party processes these payments and charges a fee for this service.
- Pay by ACH credit transfer through your financial institution. Go to www.revenue.state.mn.us and type ACH Credit into the Search box.

MNSA0314L 09/02/21

Cut carefully along this line to detach. Your check authorizes us to make a one-time electronic fund transfer from your account.



1112

S Corporation Estimated Tax Payment

BOYS MECHANICAL INC

490 VILLAUME AVE #300

SOUTH ST PAUL

Make check payable to: Minnesota Revenue

Mail Station 1765, St. Paul, MN 55145-1765

Preparer Tax Identification Number:

> Minnesota Tax ID (required):

> > Federal ID:

123122

Tax-Year End:

Amount of Check:

158 00

MN 55075

2021 Federal Inc	ome Tax Summary	Page
BOYS	MECHANICAL INC	C
ORDINARY INCOME  Gross receipts less returns/allowanc Cost of goods sold (Form 1125-A) Gross Profit Other income	THE RESIDENCE OF THE PROPERTY OF THE SECOND PROPERTY OF THE PR	4,623,07 2,515,02 2,108,05 457,67
Total income (loss)		2,565,73
ORDINARY DEDUCTIONS  Compensation of officers. Salaries/wages (less employment cr.). Repairs and maintenance Bad debts Rents Taxes and licenses. Interest Depreciation Advertising Employee benefit programs Other deductions		20,772 827,200 6,628 1,155 30,008 159,819 36,628 127,747 284,885 24,377
Total deductions		2,756,949
Ordinary business income (loss)		-191,215
REFUND OR AMOUNT DUE Balance due		0
Ordinary business income (loss) Interest income		-191,215 2,427
SCHEDULE K - DEDUCTIONS Charitable contributions.		2,163
SCHEDULE K - ALTERNATIVE MINIMUM TAX ITE Post-1986 depreciation adjustment SCHEDULE K - ITEMS AFFECTING BASIS	MS	<b>-</b> 963
Other tax-exempt income Property distributions		1,102,700 7,102
SCHEDULE K - OTHER INFORMATION Investment income		2,427 -190,951
SCHEDULE L - BALANCE SHEET  Beginning Assets.  Beginning Liabilities & Equity		1,878,577 1,878,577
Ending Assets Ending Liabilities & Equity		2,815,594 2,815,594

2021	Federal Balance Sheet Summar	у	Page 1
	BOYS MECHANICAL INC		
Inventories Other curre Buildings a	nt assets. nd other assets. ulated depreciation assets. ulated amortization	467,703 (459,060) 1,385,229 (434,362)	1,119,567 246,999 489,518 8,643 950,867
	S		2,815,594
Long-term n	TIES & EQUITY nt liabilities otes payable ck rnings		618,497 1,344,053 25,000 828,044
500 17	lities and Equity		2,815,594

2021 Minnesota Income Tax Summary	Page 1
BOYS MECHANICAL INC	(C)
MINNESOTA TAXES Total Minnesota taxes Minimum fee Net tax due	630
PAYMENTS AND REFUNDABLE CREDITS  Total payments and credits	0
REFUND OR AMOUNT DUE Additional tax due. Underpayment penalty.	630 10
Total amount due	640
Refund	0

BOYS MECHANICAL INC SERVICETODAY! 490 VILLAUME AVE #300 SOUTH ST PAUL, MN 55075 651-419-3228

September 14, 2022

KENT R BOLL 7575 WELCOME ROAD NEW GERMANY, MN 55367

RE: BOYS MECHANICAL INC SERVICETODAY! 81-5280009 2021 S Corporation Schedule K-1 (Form 1120S)

Dear KENT R BOLL:

Enclosed is your 2021 Schedule K-1 (Form 1120S) Shareholder's Share of Income, Deductions, Credits, Etc. from BOYS MECHANICAL INC. This information reflects the amounts you need in order to complete your income tax return. The amounts shown are your distributive share of tax items from the S Corporation to be reported on your tax return and may not correspond to the actual distributions you have received during the year. This information is included in the S Corporation's 2021 federal income tax return that was filed with the Internal Revenue Service.

If you have any questions concerning this information, please contact us immediately.

Sincerely,

**BOYS MECHANICAL INC** 

Enclosure(s)

Case 24-41698 Doc 10 Filed 07/05/24 Entered 07/05/24 11:05:32 Desc Main Document Page 47 of 53

			-		677757
Schedule K-1		Final K-1	Amended	300 00 00	OMB No. 1545-0123
(Form 1120-S)	LF	Part III	Shareholder's Sh Deductions, Cred	are	of Current Year Income,
Department of the Treasury Internal Revenue Service For calendar year 2021, or tax year	1	Ordinary	business income (loss		
beginning / / ending / /		10	-191,215		
Shareholder's Share of Income, Deductions,	2	Net rental	real estate income (loss)		
Credits, etc. ▶ See separate instructions.	3	Other ne	t rental income (loss)		T
Part I Information About the Corporation	4	Interest	income	<u> </u>	<del> </del>
A Corporation's employer identification number			2,427.	<u> </u>	
B Corporation's name, address, city, state, and ZIP code	5 a	Ordinary	dividends		
BOYS MECHANICAL INC SERVICETODAY!	5 b	Qualified	dividends	14	Schedule K-3 is attached if checked
490 VILLAUME AVE #300 SOUTH ST PAUL, MN 55075	6	Royalties	3	15 A	Alternative minimum tax (AMT) items -963.
C IRS Center where corporation filed return	7	Net short-	term capital gain (loss)		
e-file D Corporation's total number of shares	8 a	Net long-	term capital gain (loss)		
Beginning of tax year 1,000	8 b	Collectibl	les (28%) gain (loss)		
End of tax year			1 1 1000	Ļ	
Part II Information About the Shareholder	80	Unrecapt	ured section 1250 gain		
	9	Net section	on 1231 gain (loss)	16	Items affecting shareholder basis
E Shareholder's identifying number	10	Other inc	ome (loss)	<u>B</u> .	1,102,700.
F Shareholder's name, address, city, state, and ZIP code			ome (1000)	D	7,102.
KENT R BOLL					
7575 WELCOME ROAD NEW GERMANY, MN 55367					
men remark and so to					
G Current year allocation percentage				17	Other information
a burront your amountain porsontage				17 A	2,427.
H Shareholder's number of shares	11	Section 1	79 deduction		
Beginning of tax year         1,000           End of tax year         1,000				AC	5,083,181.
End of tax year	12	Other ded		774	СШУШ
I Loans from shareholder	_ <u>A</u> _		2,163.	_V*_	STMT
Beginning of tax year \$					
End of tax year \$					
F					
O R					
1					
R S					
U S E					
O N	10	J.,	II NA 1912 BAC Y	L	*
Ļ	18   19		han one activity for at-r han one activity for pas		30
	19 [		attached statement for		

Case 24-41698 Doc 10 Filed 07/05/24 Entered 07/05/24 11:05:32 Desc Main Document Page 48 of 53

Statement A—QBI Pass-through Entity Reporting (Schedule K-1, Box 17, Code V)

Pass-through entity's name: BOYS MECHANICAL INC			Pass-through entity's EIN:		
Shareholder's name: KENT R BOLL	BOLL Shareholder's identifying number:		40.4		
Shareholder's share of:	BOYS MECHANICAL INC  PTP Aggregated SSTB	PTP Aggregate SSTB	ed	PTP Aggregated SSTB	
QBI or qualified PTP items subject to shareho	older-specific determinations:				
Ordinary business income (loss)	-191,215.				
Rental income (loss)					
Royalty income (loss)					
Section 1231 gain (loss)			41 00 00 00		
Other income (loss)					
Section 179 deduction					
Other deductions					
W-2 wages	2,012,655.			l l l l l l l l l l l l l l l l l l l	
UBIA of qualified property	467,703.	1			
Section 199A dividends					
	PTP	PTP		PTP	
	Aggregated	Aggregate	ed	Aggregated	
Shareholder's share of:	SSTB	SSTB		SSTB	
QBI or qualified PTP items subject to shareho	lder-specific determinations:	A		I.	
Ordinary business income (loss)	act specific determinations.				
Rental income (loss)	90198 A F. M.			GIA	
Royalty income (loss)				722 (2.516)	
Section 1231 gain (loss)	*****				
Other income (loss)		2	3000000000		
Section 179 deduction	7				
Other deductions	- Mark				
W-2 wages					
UBIA of qualified property				HANDLOW HOLDER	





# 2021 KS, Shareholder's Share of Income, Credits and Modifications

	corporation: Complete and provide Schedule KS to each nonresident sijustments to income or credits, or all partners if the partnership is			lder who has	S
	x year beginning (MM/DD/YYYY) 01012021 and endin			2	Amended KS:
	areholder's Federal ID or Social Security Number	S Corporation's Fe	ederal ID Number	S Corporation	on's Minnesota Tax ID
	ENT R BOLL areholder's Name	BOYS MECI S Corporation's Na	HANICAL IN	1C	
	575 WELCOME ROAD		AUME AVE #	300	
	iling Address	Mailing Address		20.000000	
Cit	EW GERMANY MN 55367 State ZIP Code	SOUTH ST City	PAUL	MN State	55075 ZIP Code
(pl	tity of Shareholder X Individual Estate  ace an X in one box): Trust Exempt Organizati	ion stock	eholder's percenta k ownership for tax	year:	
S-C	culate lines 1—35 the same for all resident and nonresident shareholders. Calculate lin prporation elected PTE tax. Round amounts to the nearest whole dollar.  difications to Federal Taxable Income	es 36—50 for all nonre	əsident shareholder's,	and resident s	hareholders if the Form M1 filers, include on:
1	Interest income from non-Minnesota state and municipal bonds	1			M1M, line 1
2	State taxes deducted in arriving at s corporation's net income	ta			M1MB, line 2
	(other than interest or mutual fund dividends from U.S. bonds)	3	<del></del>		M1M, line 3
4	100% of shareholder's pro rata share of federal bonus depreciation	4 🔳	11702	0	M1MB, see line 1 inst.
5	Foreign-derived intangible income (FDII) deduction	5■			M1MB, line 3
6	Special deduction under section 965	6	8		See inst.
7a	Shareholder's pro rata gross profit from installment sales of pass-through businesses (see instructions).		B		M1AR, line 1
7b	Shareholder's pro rata installment sale income from pass-through businesses (see instructions).	7b∭	(New Yorks)		M1AR, line 3
8	Addition due to federal changes not adopted by Minnesota (Schedule KSNC, line 32)	8 🔳	134	0	
9	This line intentionally left blank	9■	15		
10	This line intentionally left blank	10 🔳			
11	This line intentionally left blank		·		
12	This line intentionally left blank		contract to the contract to th		
13	This line intentionally left blank				
14	Interest from U.S. government bond obligations, minus any expenses deducted on the federal return that are attributable to this income	14 🔳			M1M, line 14

### 2021 KS, page 2



	ENT R BOLL		4.1504023.4	
	areholder's Name		Shareholder's Federal ID or	Social Security Number
	OYS MECHANICAL INC Corporation's Name	S Corporation's Minnesota I	D Number	
3	Solporation's Name	S Corporation's Federal ID Number	5 Corporation s Minnesota i	D Number
15	Deferred foreign income (section 965)			M1MB, line 18
16	Global intangible low-taxed income (GILTI)			M1MB, line 19
17	Disallowed section 280E expenses of medical canna	bis manufacturers		M1MB, line 17
18	Subtraction due to federal changes not adopted by M (Schedule KSNC, line 32 as a positive number)	finnesota		
19	This line intentionally left blank		· ·	
20	This line intentionally left blank	20 ■		
21	This line intentionally left blank	21		
22	This line intentionally left blank	22 🔳		
23	This line intentionally left blank	23 🔳		
24	Credit for increasing research activities	24 🔳 _		M1C, line 13
25	Film Production Tax Credit	25 🔳 _		M1C, line 11
	Enter the credit certificate number: TAXC			
26	Tax Credit for Owners of Agricultural Assets.  Enter the certificate number from the certificate receive Rural Finance Authority:			M1C, line 12
	AO			
27	Credit for historic structure rehabilitation	27 🔳 _		M1REF, line 6
	Enter National Park Service (NPS) number			
28	Employer Transit Pass Credit		one control on the sequence of the sequence	M1C, line 5
29	Enterprise Zone Credit			M1REF, line 7
30	Pass-Through Entity Tax Credit. If the pass-through e satisfies the shareholder's filing requirement, check the			(see instructions)
31	Minnesota backup withholding	31 🔳 _		M1W, line 7, col C
Rel	ating to Alternative Minimum Tax			
	Intangible drilling costs			Lines 32-35 are used to
33	Gross income from oil, gas and geothermal properties	s 33 🔳 _		compute M1MT, lines 6 and 7. See M1MT instructions for details.

Shareholder 1

MNIZ0512L 11/09/21

1112 Continued next page



### 2021 KS, page 3

KENT R BOLL



Sh	areholder's Name		Shareholder's Federal ID or Soc	cial Security Number
BOYS MECHANICAL INC			413333	, manibo
SC	orporation's Name	S Corporation's Federal ID Number	S Corporation's Minnesota ID N	lumber
34	Deductions allocable to oil, gas and geothermal prope	rties 34 ■		
35	Depletion			
	Depletion			
Mi	nnesota Portion of Amounts From Federal Schedule	K-1 (1120S)		
36	Minnesota source gross income	36		info only (see inst.)
37	Ordinary Minnesota source income (loss)			and early (edd mot.)
20	from trade or business activities.			M1NR, line 6, col B
38	income (loss) from Minnesota rental real estate			
	and other Minnesota rental activities			M1NR, line 6, col B
39	Interest income	20 =		
	The state of the s			M1NR, line 2, col B
40	Ordinary dividends	40 🔳		M1NR, line 2, col B
				MINIX, IIIIe 2, COI B
41	Royalties	41 <u></u>		M1NR, line 6, col B
42	Net Minnesota short-term capital gain (loss)			M1NR, line 4, col B
43	Net Minnesota long-term capital gain (loss)	42 🗏		
10	rice minicoota long-term capital gain (loss)	43	40-2-4	M1NR, line 4, col B
44	Section 1231 Minnesota net gain (loss)	44 🔳		M1NR, line 4 or 8, col B
	Other Minnesota income (loss). (Describe type of income			
	or include separate sheet:	)		M1NR, line 8, col B
	Section 179 expense deduction apportionable to Minne	sota 46 🔳		M1NR inst, line 6, col B
47	S corporation's Minnesota apportionment factor (line 5, column C of M8A)	47 =		V Val. Val. V
	(inte 3, column o or mon)			information only
Cor	nposite Income Tax or Nonresident Withholding			
	Minnesota source distributive income (see instructions)	48 🔳		see schedule KS inst.
49	Minnesota composite income tax paid by S corporation			
	shareholder elected composite income tax, mark an X i			composite income tax
	Minnesota income tax withheld for nonresident shareho			
	not electing to file composite income tax. If the shareho	The state of the s		M1W, line 7, col C
	completed and signed a Form AWC, mark an X in this I			IVITVV, IIIIC 7, COI C

**S corporations:** Include this schedule and copies of federal Schedules K and K-1 when you file your Form M8. **Shareholders:** Include this schedule when you file your Minnesota Form M1.





## 2021 Schedule KSNC, Federal Adjustments

Minnesota has not adopted certain federal law changes enacted after December 31, 2018 that affect federal taxable income for tax year 2021. This schedule allows for any necessary adjustments required to file a state tax return.

Read the instructions before completing this schedule.

Tax	year beginning 0101, 2021, ending 12312021			
	INT R BOLL reholder's Name			
BC	YS MECHANICAL INC		Shareholder's Social Sec	urity Number
s c	prporation's Name S Corporation's Federal ID Number		S Corporation's Minnesset	- 10 11
۸di	E		S Corporation's Minnesotate  ve or negative, Round  nearest whole dollar.	Form M1 filers,
ռսյ 1	ustments to federal taxable income (FTI)			
•	Exclusion for certain employer payments of student loans (CARES Act Sec. 2206)	1		M1NC, Line 10
2	Employee Retention Credit (CARES Act Sec. 2301)	2		M1NC, Line 11
3	IRC Section 461 nonbusiness income.	3 ■		_ M1LOSS
4	IRC Section 461 nonbusiness loss.	4		_ M1LOSS
5	Modification for business interest limitation (CARES Act Sec. 2306)	5		M1NC, Line 16
6	Qualified improvement property technical fix (CARES Act Sec. 2307)	6 📰		M1NC, Line 17
7	Employer credit for paid medical leave and Employer payroll credit for required paid family leave (FFCRA Sec. 7001, 7003)	7■		_ M1NC, Line 18
8	TCDTR and TCDTR20 basis and depreciation provisions (see inst. for TCDTR and TCDTR20 Se	cs.) 8 🔳	4	_ M1NC, Line 19
9	TCDTR and TCDTR20 credit provisions impacting basis and depreciation (see inst. for TCDTR and TCDTR20 Secs.)	9 ■		_ M1NC, Line 20
10	TCDTR credit provisions impacting business expenses (TCDTR Sec. 111, 113)	10 ■	Marine and American	_ M1NC, Line 21
11	Look-through rule for related controlled foreign corporations (TCDTR Sec. 145)	11 🔳	<b>X</b>	_ M1NC, Line 15
12	Employee retention credit for employers affected by qualified disasters (TCDTR Sec. 203)	12■	Section of the sectio	_ M1NC, Line 12
13	TCDTR20 basis and depreciation provisions (TCDTR20 Sec. 201, 202, 203, and 204)	13 🔳	Service and the service of the servi	_ M1NC, Line 23
14	Restaurant revitalization grants (ARPA Sec. 9673)	14■		
15	Temporary allowance of full deduction for business meals (COVIDTRA Sec. 210)	15 🔳	1340	M1NC, Line 25
16	This line intentionally left blank	16 🔳		_
17	This line intentionally left blank	17 🔳		-
18	This line intentionally left blank	18 🔳	<u> </u>	_
19	This line intentionally left blank	19 🔳		<b>-</b> ₹

2021 KSNC, page 2



	NT R BOLL		
	eholder's Name		Shareholder's Social Security Number
<u>BO</u>	YS MECHANICAL INC		
3 00	rporation's Name S Corporation's Federal ID Number		S Corporation's Minnesota ID Number
20	This line intentionally left blank	20	4
21	This line intentionally left blank	21	
22	This line intentionally left blank.	22	P
23	This line intentionally left blank	23 🔳	
24	This line intentionally left blank	24 🗏	
25	This line intentionally left blank	25 🔳	
26	This line intentionally left blank	26 🗏	
27	This line intentionally left blank	27	
28	This line intentionally left blank.		
29	This line intentionally left blank		
30	This line intentionally left blank.		
31	Other adjustments to federal taxable income.	31 🔳	M1NC, Line 22
32	Total lines 1-31. If the result is positive, enter it on Schedule KS, line 8.		
	If the amount is negative, enter it as a positive number on Schedule KS, line 18	32	1340

You must include this schedule when you file Schedule KS.